

CITY OF VACAVILLE
ANNUAL REPORT OF
DIRECTOR OF FINANCE
AND

FINANCIAL STATEMENTS

WITH REPORT ON EXAMINATION BY CERTIFIED PUBLIC ACCOUNTANTS

JUNE 30, 1977

CITY OF VACAVILLE

FINANCIAL STATEMENTS

WITH REPORT ON EXAMINATION BY CERTIFIED PUBLIC ACCOUNTANT

JUNE 30, 1977

STATE OF TEXAS

COUNTY OF DALLAS

Know all men by these presents, that _____

of the County of _____

CITY OF VACAVILLE
June 30, 1977

TABLE OF CONTENTS

| | <u>Page Number</u> |
|--|------------------------|
| <u>LETTER OF TRANSMITTAL</u> | |
| Director of Finance | 1 - 4 |
| <u>DIRECTORY OF CITY OFFICIALS</u> | 5 |
| <u>CERTIFICATE OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT</u> | 6 - 7 |
| <u>FINANCIAL SECTION</u> | |
| Balance Sheet - All Funds | 8 |
| Statement of Changes in Fund Balances and Retained Earnings - All Funds | 9 |
| General Fund: | |
| Statement of Revenue - Estimated and Actual | 10 |
| Statement of Expenditures and Encumbrances Compared with Appropriations | 11 |
| Central Services Fund: | |
| Statement of Changes in Fund Balances | 12 |
| Special Revenue Funds: | |
| Balance Sheet | 13 |
| Statement of Changes in Fund Balances | 13 |
| Statement of Revenue - Estimated and Actual | 14 |
| Statement of Expenditures and Encumbrances Compared with Appropriations | 14 - 15 |
| Revenue Sharing Fund by Entitlement Period | |
| Balance Sheet | 16 |
| Statement of Changes in Fund Balances | 16 |
| Revenue Sharing Fund by Entitlement Period | |
| Statement of Changes in Fund Balances | 17 - 18 |
| Trust and Agency Funds: | |
| Balance Sheet | 19 |
| Statement of Changes in Fund Balances | 19 |

LETTER OF TRANSMITTAL

Director of Finance

CITY OF WASHINGTON

COMPTROLLER OF FINANCE

FINANCIAL SECTION

Balance Sheet

Statement of Income

Statement of Assets

Statement of Liabilities

Statement of Fund Balance

Statement of Changes in Fund Balance

Statement of Revenue

Statement of Expenses

Statement of Capital Assets

Statement of Debt

Statement of Other Funds

Statement of Other Funds

Statement of Other Funds

Statement of Other Funds

Statement of Other Funds

Statement of Other Funds

Statement of Other Funds

CITY OF VACAVILLE
June 30, 1977

TABLE OF CONTENTS
(Continued)

| | <u>Page Number</u> |
|--|------------------------|
| <u>FINANCIAL SECTION (Continued)</u> | |
| Special Assessment Funds: | |
| Balance Sheet | 20 |
| Statement of Changes in Fund Balances | 20 |
| Bond Interest and Redemption Funds: | |
| Balance Sheet | 21 |
| Statement of Changes in Fund Balances | 21 |
| Statement of Revenue - Estimated and Actual | 22 |
| Statement of Expenditures and Encumbrances Compared with Appropriations | 22 |
| Equipment Replacement Fund: | |
| Statement of Expenditures and Encumbrances | 23 |
| Capital Outlay Fund: | |
| Statement of Expenditures and Encumbrances Compared with Appropriations | 23 |
| Statement of Long-Term Debt | 24 |
| Notes to Financial Statements | 25 - 27 |
| Supplementary Information: | |
| Supplementary Comments | 28 - 30 |
| Supplementary Schedules: | |
| Statement of Revenues, All City Funds by Source | 31 - 33 |
| Statement of Expenditures and Encumbrances Compared with Budgeted Appropriations - All City Funds | 34 - 40 |
| Schedule of Insurance in Force | 41 |
| Surety Bonds on Principal Officials | 42 |
| Historical Data | 43 |

Dear Sir,

I am writing to you in response to your letter of the 15th July.

I am sorry that I cannot give you a more definite answer at this time.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

I am sure that you will understand my position.

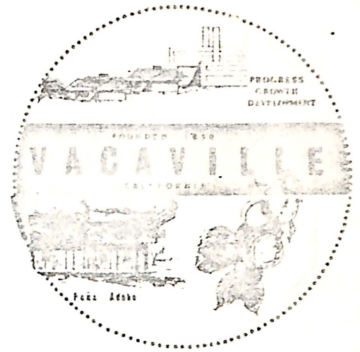
I am sure that you will understand my position.

I am sure that you will understand my position.

CITY OF VACAVILLE

650 MERCHANT STREET
VACAVILLE, CALIFORNIA 95688

COUNCIL MEMBERS
BARBARA J. JONES, Mayor
ETHEAL C. GILLEY, Vice Mayor
WILLIAM J. CARROLL
BERTON N. HASSING
CAROLYN VAN LOO



OFFICE OF
Director of Finance

August 15, 1977

TO: Honorable Mayor and
Members of the City Council

ATTENTION: City Manager

FROM: Director of Finance

SUBJECT: ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 1977

Submitted herewith is the Annual Financial Report of the City of Vacaville, California, for the fiscal year ended June 30, 1977. This report is presented in accordance with Council Policy.

ACCOUNTING SYSTEM AND REPORTS

The City's accounting records are maintained on an accrual basis and conform to recommended procedures established by the Municipal Finance Officers Association of the United States and Canada.

The City uses departmental budgeting under the line-item method. Appropriations are made to the various departments and encumbrances are utilized during the year for budgeting control purposes.

REVENUES

Revenues totaled \$11,692,598.91 in 1976-77, an increase of 53.3 percent from the previous year. Much of this increase was due to increased building activity and related fees. Property taxes produced 11.8 percent of revenues compared with 16.2 percent last year. The amount of revenue from various sources and increases or decreases over last year are shown in the following tabulations:

CITY OF WACARVILLE

WACARVILLE, TEXAS
WACARVILLE CITY OFFICE

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS
WACARVILLE CITY OFFICE
WACARVILLE, TEXAS
WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

WACARVILLE CITY OFFICE
WACARVILLE, TEXAS

| <u>REVENUE SOURCE</u> | <u>AMOUNT</u> | <u>PERCENT OF TOTAL</u> | <u>INCREASES OR (DECREASES) OVER 1975-76</u> |
|---------------------------------|------------------------|-----------------------------|--|
| Property Taxes | \$ 1,379,394.01 | 11.8 | \$ 144,740.73 |
| Other Taxes | 1,129,617.76 | 9.6 | 169,783.72 |
| Licenses & Permits | 370,192.68 | 3.2 | 101,959.38 |
| Fines, Forfeits & Penalties | 157,992.65 | 1.4 | 54,552.96 |
| Use of Money & Property | 147,995.25 | 1.3 | 61,302.26 |
| Revenues from Other Agencies | 1,979,520.62 | 16.9 | 43,903.23 |
| Charges for Current Services | 988,929.43 | 8.4 | 430,550.28 |
| Other Income | 94,207.58 | .8 | 30,346.34 |
| Sewer Utility Revenues | 3,775,639.31 | 32.3 | 2,693,399.86 |
| Water Utility Revenues | 1,669,109.62 | 14.3 | 335,686.67 |
| | <u>\$11,692,598.91</u> | <u>100.0</u> | <u>\$4,066,225.43</u> |

Sales tax collections in the General Fund totaled \$909,897.98 or 23.9 percent of General Fund revenues. Property tax collections in this fund totaled \$733,359.99 or 19.3 percent of General Fund revenue.

Assessed valuations of \$85,674,441.00 represented an increase of 13.7 percent over the preceding year. The average increase for the past five years has been 21.9 percent.

Investment earnings in 1976-77 totaled \$208,469.20 which was 60.8 percent higher than fiscal 1975-76. This amount is the equivalent of \$.24 on the tax rate.

EXPENDITURES

Expenditures totaled \$7,579,898.98, an increase of 31.9 percent over fiscal 1975-76. Increases or decreases in expenditure levels compared to 1975-76 expenditure levels for the eight functions of the City are shown in the following tabulation:

| <u>FUNCTION</u> | <u>AMOUNT</u> | <u>PERCENT OF TOTAL</u> | <u>INCREASE OR (DECREASE) OVER 1975-76</u> |
|-----------------------------|------------------------|-----------------------------|--|
| General Government | \$ 750,970.40 | 9.9 | \$ 211,988.10 |
| Public Safety | 2,455,757.52 | 32.4 | 650,096.01 |
| Public Works | 916,864.50 | 12.1 | 215,622.67 |
| Parks & Recreation | 624,164.20 | 8.2 | 148,739.67 |
| Debt Service - General City | 62,856.25 | .8 | (1,487.50) |
| Sewer System | 657,385.62 | 8.7 | 177,094.60 |
| Water System | 857,734.05 | 11.3 | 140,404.67 |
| Capital Improvements | 1,254,166.44 | 16.6 | 289,787.67 |
| | <u>\$ 7,579,898.98</u> | <u>100.0</u> | <u>\$ 1,832,245.89</u> |

| <u>RECAP</u> | <u>AMOUNT</u> | <u>PERCENT OF TOTAL</u> | <u>INCREASE OR (DECREASE) OVER 1975-76</u> |
|-----------------|-----------------------|-----------------------------|--|
| Maintenance and | | | |
| Operation | \$5,825,962.84 | 52.1 | \$1,380,266.64 |
| Debt Service | 245,355.35 | 2.1 | (1,035.21) |
| Capital Outlay | 1,508,580.79 | 45.8 | 453,014.46 |
| TOTAL | <u>\$7,579,898.98</u> | <u>100.0</u> | <u>\$1,832,245.89</u> |

FUND BALANCES

Fund balances, exclusive of retained earnings, increased during the year. Fund balances on June 30, 1977, totaled \$2,948,771.02, an increase of \$1,155,260.92.

DEBT ADMINISTRATION

Total bonds outstanding on June 30, 1977 totaled \$4,764,507.50 and consisted of the following:

| | |
|---------------------------|-----------------------|
| General Obligation Bonds | \$ 615,000.00 |
| Revenue Bonds | 2,485,000.00 |
| Assessment District Bonds | <u>1,664,507.50</u> |
| | <u>\$4,764,507.50</u> |

The percent of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the City's debt position to municipal management, citizens and investors. This data for the City of Vacaville at June 30, 1977, was as follows:

| | <u>PERCENT OF DEBT ASSESSED VALUE (25 PERCENT OF MARKET VALUE)</u> | <u>PERCENT OF DEBT MARKET VALUE</u> | <u>DEBT PER CAPITA</u> |
|-------------|--|---|----------------------------|
| Net Direct | | | |
| Bonded Debt | <u>\$4,764,507.50</u> <u>5.6%</u> | <u>1.4%</u> | <u>\$144.38</u> |

Overlapping debt figures were not available at this time.

During the year the City retired \$35,000.00 in General Obligation bonds, \$101,999.50 in assessment district bonds and \$105,000.00 in revenue bonds.

SUPPLEMENTAL INFORMATION

Facilities added during fiscal 1976-77 were as follows:

| <u>FACILITIES</u> | <u>ADDED IN 1976-77</u> | <u>TOTAL AT JUNE 30, 1977</u> |
|----------------------------|-----------------------------|-----------------------------------|
| Miles of Streets | 9.64 | 110.91 |
| Miles of Sidewalks | 13.26 | 129.81 |
| Miles of Sewer Lines | 7.37 | 101.50 |
| Miles of Water Lines | 9.12 | 122.06 |
| Miles of Storm Drain Lines | 3.95 | 38.95 |

INDEPENDENT AUDIT

The City Council requires an annual audit to be made of the books of accounts, financial records and transactions of the City by a Certified Public Accountant selected by the City Council. This requirement has been complied with and the auditor's opinion is included in this report.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Robert E. Eaton".

ROBERT E. EATON
Director of Finance

INVESTIGATION

The City Council report on the annual audit for the year of 1961-62, submitted to the Mayor and Council on the 15th day of March 1962, contains a statement of the City's financial condition for the year ended December 31, 1961. This statement has been compared with the report of the Auditor General for the year ended December 31, 1961, and found to be correct.

Respectfully submitted,



ROBERT A. RYAN
Mayor of Chicago

CITY OF VACAVILLE
DIRECTORY OF CITY OFFICIALS

JUNE 30, 1977

Barbara J. Jones
Mayor

Etheal C. Gilley
Vice-Mayor

Berton N. Hassing
Councilmember

William J. Carroll
Councilmember

Carolyn Van Loo
Councilmember

Walter V. Graham
City Manager

Joseph A. Munoz
Director of Public Works

Howard J. Wood
Fire Chief

Gary H. Tatum
Chief of Police

John A. McBride
Park & Recreation Director

Robert E. Eaton
Director of Finance

Albert J. Damiano
Chief Building Inspector

Donald R. Foster
Planning Director

John Wyro
Assistant City Manager

Linzie E. Kramer
City Attorney

Donald Law
City Treasurer

Corinne Grammen
City Clerk

CITY OF NEWARK

DEPARTMENT OF CITY ENGINEERING

APRIL 10, 1913

Mr. J. H. ...
Newark, N. J.

Richard T. ...
Vice-President

William J. ...
General Manager

Valter ...
City Engineer

Joseph A. ...
Director of Public Works

Carl ...
Chief of Police

Robert ...
Director of Finance

Donald ...
Inspector of Buildings

Frank ...
City Attorney

Joseph ...
City Engineer

Carl ...
City Clerk

Mr. J. H. ...
Newark, N. J.

Mr. J. H. ...
Newark, N. J.

Mr. J. H. ...
Newark, N. J.

Mr. J. H. ...
Newark, N. J.

Mr. J. H. ...
Newark, N. J.

Mr. J. H. ...
Newark, N. J.

CHRISTENSEN & BOLER

CERTIFIED PUBLIC ACCOUNTANTS

540 W. MONTE VISTA AVE.

VACAVILLE, CALIF. 95688

PHONE (707) 446-2500

ROBERT S. CHRISTENSEN, C.P.A.
MARCC. BOLER, C.P.A.

October 28, 1977

ACCOUNTANT'S REPORT

Honorable Mayor and City Council
City of Vacaville
Vacaville CA 95688

We have examined the balance sheet - all funds of the City of Vacaville at June 30, 1977, and the related statements of revenues, expenditures and encumbrances, and statements of changes in fund balances and retained earnings for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except that, as described in Note 4 to the financial statements, a substantial portion of the cost of the Sewer Plant in Service is based on estimates made by City personnel and it was not within the scope of our examination to verify that portion of the cost.

General fixed assets other than water and sewer facilities are not included in the accompanying financial statements which is a departure from generally accepted accounting principles.

In our opinion, the aforementioned financial statements present fairly the financial position of the individual funds of the City of Vacaville, except the Sewer Fund, at June 30, 1977, and the results of their operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. However, because of the omission of general fixed assets, the accompanying financial statements do not, in our opinion, present the over-all financial position of the City. In addition, because of the limitation in the scope of my examination with respect to Sewer Plant in Service, we are unable to express an opinion on the financial position of the Sewer Fund at June 30, 1977.

CHAPMAN & DOHERTY

1000 MARKET STREET
SAN FRANCISCO, CALIF. 4
TELEPHONE 4-1111

October 15, 1957

MEMORANDUM

Honorable Mayor and City Council
City of Berkeley
Berkeley, CA 94604

We have reviewed the proposed - all kinds of the City of Berkeley in
June 1957, and the various requests of revenue, expenditures and
other items, and statements of changes in fiscal balance and related matters
for the year then ended. Our examination was made in accordance with generally
accepted auditing standards, and accordingly we have issued such parts of the
examining report and our opinion as we considered appropriate. We have
examined the financial statements, except that, as disclosed in Note 4 to the
financial statements, a substantial portion of the cost of the same items
in 1957 is based on estimates made by the personnel and it was not within
the scope of our examination to verify that portion of the cost.

Our audit was other than a full audit and some limitations are not included
in the accompanying financial statements which is a departure from generally
accepted auditing principles.

In our opinion, the aforementioned financial statements present fairly the
financial position of the individual funds of the City of Berkeley as shown
in the accompanying financial statements for the year then ended, except
for the fact noted, in conformity with generally accepted auditing principles
applied on a basis consistent with that of the preceding year. However,
because of the nature of general fund assets, our independent financial
statements do not, in our opinion, present the overall financial position
of the City. It is further, because of the limitation in the scope of our
examination with respect to those items in 1957, we are unable to express
an opinion on the financial position of the year then ended.

As a result of our examination, however, it is our opinion that the assets (other than Sewer Plant in Service) and liabilities of the Sewer Fund at June 30, 1977, are presented fairly in the accompanying financial statements in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination also included an examination of the supplementary information presented on pages 28 to 42, inclusive. In our opinion, this supplementary information, when considered in relation to the basic financial statements, presents fairly in all material respects the information shown therein. The supplementary data presented on pages 1 through 5 and page 43 were not audited by us and accordingly we do not express an opinion on it.

Christensen + Boler

Christensen and Boler
Certified Public Accountants

As a result of our investigation, however, it is our opinion that the
information furnished to you is true and correct. It is our policy to
furnish information to you in the form of a letter, and we have
furnished you with a copy of the letterhead memorandum on this
subject dated 10/1/54.

Our investigation also included a review of the information
furnished to you on 10/1/54. It is our policy to furnish
information to you in the form of a letter, and we have
furnished you with a copy of the letterhead memorandum on this
subject dated 10/1/54.

by us and accordingly we do not consider it proper to
furnish you with a copy of the letterhead memorandum on this
subject dated 10/1/54.

Christian A. Felt
Special Agent in Charge
Federal Bureau of Investigation
U. S. Department of Justice

CITY OF VACAVILLE
BALANCE SHEET - ALL FUNDS
JUNE 30, 1977

| | General Fund | Central Services Fund | Special Revenue Fund | Trust And Agency Funds | Special Assessment Funds | Bond Interest & Redemption Fund | Equipment Replacement Fund | Capital Outlay Fund | Bonded Debt | Enterprise Sewer Funds | Funds Water Funds | Total |
|--|---------------------|-----------------------------|----------------------------|------------------------------|--------------------------------|---------------------------------------|----------------------------------|---------------------------|-----------------------|------------------------------|-------------------------|------------------------|
| ASSETS: | | | | | | | | | | | | |
| Cash in bank (Note 1) | \$803,195.85 | \$ 6,799.88 | \$1,104,733.91 | \$398,203.13 | \$282,186.81 | \$46,589.45 | \$361,532.22 | \$ -0- | \$ -0- | \$1,767,960.25 | \$1,039,316.87 | \$5,860,513.37 |
| Funds on deposit with fiscal agent | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 85,642.52 | 263,969.14 | 349,611.66 |
| Petty Cash | 1,750.00 | -0- | 75.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 1,825.00 |
| Accounts receivable (Note 2) | 147,517.74 | -0- | 855,500.02 | -0- | 125.00 | -0- | -0- | -0- | -0- | 2,355,542.90 | 212,825.38 | 3,571,511.04 |
| Due from other funds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 55,988.10 | -0- | 55,988.10 |
| Inventory (Note 3) | -0- | 35,466.26 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 35,466.26 |
| Amount to be provided-bond interest | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 795,565.13 | -0- | -0- | 795,565.13 |
| Amount to be provided-bond retirement | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 2,279,507.50 | -0- | -0- | 2,279,507.50 |
| Sewer utility plant in service (Note 4) | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 3,631,220.49 | -0- | 3,631,220.49 |
| Water utility plant in service (Note 5) | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 3,508,951.59 | 3,508,951.59 |
| Deferred charges (Note 6) | -0- | -0- | 350.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 12,713.49 | 13,063.49 |
| Total Assets | \$952,463.59 | \$42,266.14 | \$1,960,658.93 | \$398,203.13 | \$282,311.81 | \$46,589.45 | \$361,532.22 | \$ -0- | \$3,075,072.63 | \$7,896,354.26 | \$5,087,776.47 | \$20,103,228.63 |
| LIABILITIES AND FUND BALANCES: | | | | | | | | | | | | |
| Accounts and contracts payable | \$214,089.56 | \$ 3,823.12 | \$ 34,444.41 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 78,900.02 | \$ 104,647.11 | \$ 435,904.22 |
| Accrued payroll payable | 35,566.58 | 1,254.86 | 4,518.34 | -0- | -0- | -0- | -0- | -0- | -0- | 2,514.33 | 2,712.03 | 46,566.14 |
| Due to other funds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 55,988.10 | 55,988.10 |
| Deposit payable | 94,394.10 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 13,975.00 | 108,369.10 |
| Accrued interest payable | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 8,503.12 | 23,507.23 | 32,010.35 |
| Bonds payable | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 2,279,507.50 | 820,000.00 | 1,695,000.00 | 4,794,507.50 |
| Interest payable in future years | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 795,565.13 | -0- | -0- | 795,565.13 |
| Reserve for encumbrances and budgeted projects (Note 7) | 107,321.97 | -0- | 561,798.19 | -0- | -0- | -0- | 2,576.86 | -0- | -0- | -0- | -0- | 671,697.02 |
| Reserve for inventories | -0- | 35,466.26 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 35,466.26 |
| Contribution by other agencies (Note 8) | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 2,952,072.05 | 176,493.10 | 3,128,565.15 |
| Contribution by municipality (Note 4) | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 1,884,700.00 | -0- | 1,884,700.00 |
| Fund balance-assessment district debt service | -0- | -0- | -0- | -0- | 245,687.70 | -0- | -0- | -0- | -0- | -0- | -0- | 245,687.70 |
| Fund balance-assessment district construction proceeds | -0- | -0- | -0- | -0- | 36,624.11 | -0- | -0- | -0- | -0- | -0- | -0- | 36,624.11 |
| Fund balance (deficit) | 501,091.38 | 1,721.90 | 1,359,897.99 | 398,203.13 | -0- | 46,589.45 | 358,955.36 | -0- | -0- | -0- | -0- | 2,666,459.21 |
| Retained earnings of enterprise funds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 2,149,664.74 | 3,015,453.90 | 5,165,118.64 |
| | \$952,463.59 | \$42,266.14 | \$1,960,658.93 | \$398,203.13 | \$282,311.81 | \$46,589.45 | \$361,532.22 | \$ -0- | \$3,075,072.63 | \$7,896,354.26 | \$5,087,776.47 | \$20,103,228.63 |

See accompanying accountant's report and notes to financial statements.

CITY OF VACAVILLE
STATEMENT OF CHANGES IN FUND BALANCES AND RETAINED EARNINGS - ALL FUNDS
For the Year Ended June 30, 1977

| | General Fund | Central Services Fund | Special Revenue Fund | Trust and Agency Funds | Special Assessment Funds | Bond Interest & Redemption Funds | Equipment Replacement Fund | Capital Outlay Fund | Enterprise Sewer Funds | Funds Water Funds | Total |
|--|-----------------|-----------------------------|----------------------------|------------------------------|--------------------------------|--|----------------------------------|---------------------------|------------------------------|-------------------------|-----------------|
| FUND BALANCE AND RETAINED EARNINGS, JULY 1, 1976 | \$ 556,988.57 | \$ 3,685.18 | \$ 557,044.44 | \$ 44,780.00 | \$ 282,744.58 | \$ 65,919.23 | \$ 282,348.10 | \$ -0- | \$ 1,354,187.62 | \$ 2,212,342.04 | \$ 5,360,039.76 |
| ADD: | | | | | | | | | | | |
| Revenues | 3,807,271.67 | -0- | 2,397,051.84 | -0- | -0- | 43,526.47 | -0- | -0- | -0- | -0- | 6,247,849.98 |
| Transfers from other funds | 419,269.51 | -0- | 100,000.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 519,269.51 |
| Non-budgeted revenues | -0- | 104,428.90 | -0- | 421,200.00 | 212,009.18 | -0- | 179,765.00 | -0- | -0- | -0- | 917,403.08 |
| Revenues for encumbrances and budgeted projects, July 1, 1976 | 54,817.41 | -0- | 716,685.48 | -0- | -0- | -0- | 32,149.00 | -0- | -0- | -0- | 803,651.89 |
| Fund balance adjustments | -0- | -0- | 1,173.43 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 1,173.43 |
| Net income (loss) Enterprise Funds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 795,477.12 | 803,111.86 | 1,598,588.98 |
| Total | \$4,838,347.16 | \$108,114.08 | \$3,771,955.19 | \$465,980.00 | \$494,753.76 | \$109,445.70 | \$494,262.10 | \$ -0- | \$2,149,664.74 | \$3,015,453.90 | \$15,447,976.63 |
| DEDUCT: | | | | | | | | | | | |
| Expenditures | \$4,128,788.19 | \$ -0- | \$1,455,939.50 | \$ -0- | \$ -0- | \$ 62,856.25 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 5,647,633.94 |
| Transfers to other funds | 100,000.00 | -0- | 394,269.51 | -0- | -0- | -0- | 25,000.00 | -0- | -0- | -0- | 519,269.51 |
| Non-budgetary expenditures | -0- | 106,392.18 | -0- | 67,776.87 | 212,441.95 | -0- | 107,729.88 | -0- | -0- | -0- | 494,340.88 |
| Reserve for encumbrances and budgeted projects, June 30, 1977 | 107,321.97 | -0- | 561,798.19 | -0- | -0- | -0- | 2,576.86 | -0- | -0- | -0- | 671,697.02 |
| Fund balance adjustments | 1,145.62 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 1,145.62 |
| | \$4,337,255.78 | \$106,392.18 | \$2,412,057.20 | \$ 67,776.87 | \$212,441.95 | \$ 62,856.25 | \$135,306.74 | \$ -0- | \$ -0- | \$ -0- | \$ 7,334,026.97 |
| FUND BALANCE AND RETAINED EARNINGS, JUNE 30, 1977 | \$ 501,091.38 | \$ 1,721.90 | \$1,359,897.99 | \$398,203.13 | \$282,311.81 | \$ 46,589.45 | \$358,955.36 | \$ -0- | \$2,149,664.74 | \$3,015,453.90 | \$ 8,113,889.66 |

See accompanying accountants' report and notes to financial statements.



CITY OF VACAVILLE
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For the Year Ended June 30, 1977

| | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimate |
|---|----------------------|-------------------|------------------------------------|
| Sales and Use Tax | \$875,000.00 | \$909,897.98 | \$ 34,897.98 |
| Property Taxes | 735,460.00 | 733,359.99 | (2,100.01) |
| Motor Vehicle In Lieu | 330,000.00 | 343,431.00 | 13,431.00 |
| Building Permits | 79,100.00 | 225,562.75 | 146,462.75 |
| Cigarette Taxes | 105,000.00 | 96,588.78 | (8,411.22) |
| Investment Earnings | 75,000.00 | 135,970.51 | 60,970.51 |
| Gas Tax Revenues - Maintenance | 135,000.00 | 137,452.26 | 2,452.26 |
| Inspection and Engineering Fees | 25,000.00 | 136,662.19 | 111,662.19 |
| Vehicle Code Fines | 94,550.00 | 148,058.15 | 53,508.15 |
| Business License Tax | 54,500.00 | 61,120.90 | 6,620.90 |
| Homeowner's and Business Inventory Relief | 121,280.00 | 121,615.12 | 335.12 |
| Grants - POST | 18,000.00 | 23,395.96 | 5,395.96 |
| In Lieu Charges - Sewer System | 29,000.00 | 29,000.00 | -0- |
| In Lieu Charges - Water System | 29,000.00 | 29,000.00 | -0- |
| Grants - Youth Service Bureau | 36,600.00 | 26,718.55 | (9,881.45) |
| P.G. & E. Franchise Tax | 58,500.00 | 50,979.14 | (7,520.86) |
| Transient Occupancy Tax | 30,000.00 | 30,855.37 | 855.37 |
| Plumbing Permits | 26,600.00 | 47,190.00 | 20,590.00 |
| Ambulance Service | 25,000.00 | 24,751.81 | (248.19) |
| Electrical Permits | 16,800.00 | 59,858.68 | 43,058.68 |
| Property Transfer Tax | 35,000.00 | 46,887.41 | 11,887.41 |
| Cable Television Franchise Tax | 31,425.00 | 29,696.96 | (1,728.04) |
| Plan Checking Fees | 22,100.00 | 35,215.05 | 13,115.05 |
| Sheet Metal Permits | 17,500.00 | 35,690.25 | 18,190.25 |
| Trailer Coach Tax | 23,000.00 | 28,565.91 | 5,565.91 |
| Alcoholic Beverage Licenses | 10,000.00 | 10,077.75 | 77.75 |
| Other Court Fines | 3,650.00 | 7,099.18 | 3,449.18 |
| Gas Tax - Engineering | 6,000.00 | 6,000.00 | -0- |
| Zoning and Subdivision Fees | 7,100.00 | 12,173.40 | 5,073.40 |
| Reimbursed Charges | -0- | 17,537.66 | 17,537.66 |
| Special Police Department Services | 7,100.00 | 4,939.12 | (2,160.88) |
| Other Income | 10,000.00 | 18,669.92 | 8,669.92 |
| Sale of Maps and Publications | 2,500.00 | 1,807.65 | (692.35) |
| Off-Highway Motor Vehicle License | 4,000.00 | 4,047.95 | 47.95 |
| Bicycle Licenses | 200.00 | 1,891.00 | 1,691.00 |
| Other Penalties | 1,800.00 | 2,835.32 | 1,035.32 |
| Building Rents | 450.00 | 450.00 | -0- |
| Special Fire Department Services | 1,200.00 | 701.00 | (499.00) |
| Garbage Franchise Tax | 180.00 | 180.00 | -0- |
| Grants, CETA & WIN | 75,000.00 | 161,491.24 | 86,491.24 |
| Grants, Planning Assistance | -0- | 9,845.76 | 9,845.76 |
| Total Revenues | \$3,157,595.00 | \$3,807,271.67 | \$649,676.67 |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended June 30, 1977

| | 1976-77 Budget | Prior Years Encumbrances | Adjusted Total | Expenditures | Encumbrances and Budgeted Projects | Total | Balance Unencumbered |
|------------------------------|-------------------|-----------------------------|-------------------|----------------|--|----------------|-------------------------|
| City Council | \$ 32,342.00 | \$ -0- | \$ 32,342.00 | \$ 31,977.29 | \$ -0- | \$ 31,977.29 | \$ 364.71 |
| City Manager | 137,405.00 | -0- | 137,405.00 | 144,925.69 | 330.73 | 145,256.42 | (7,851.42) |
| City Clerk | 17,109.00 | -0- | 17,109.00 | 12,995.76 | 5,000.00 | 17,995.76 | (886.76) |
| Finance | 195,668.00 | 1,878.56 | 197,546.56 | 190,258.57 | 7,833.20 | 198,091.77 | (545.21) |
| City Treasurer | 1,265.00 | -0- | 1,265.00 | 1,259.57 | -0- | 1,259.57 | 5.43 |
| City Attorney | 16,669.00 | -0- | 16,669.00 | 19,170.19 | -0- | 19,170.19 | (2,501.19) |
| Planning | 146,164.00 | 123.00 | 146,287.00 | 146,501.61 | 3,846.49 | 150,348.10 | (4,061.10) |
| Public Buildings & Grounds | 111,554.00 | 116.60 | 111,670.60 | 115,787.48 | 1,011.89 | 116,799.37 | (5,128.77) |
| Non-Departmental | 130,663.00 | 15,000.00 | 145,663.00 | 88,094.24 | 7,500.00 | 95,594.24 | 50,068.76 |
| Police | 1,352,603.00 | 6,542.42 | 1,359,145.42 | 1,320,495.31 | 3,432.08 | 1,323,927.39 | 35,218.03 |
| Police-Youth Diversion Unit | 45,044.00 | -0- | 45,044.00 | 40,130.52 | 620.82 | 40,751.34 | 4,292.66 |
| Fire | 833,517.00 | 15,319.26 | 848,836.26 | 827,047.11 | 9,095.15 | 836,142.26 | 12,694.00 |
| Building Regulations | 165,117.00 | 300.83 | 165,417.83 | 159,399.73 | 3,967.30 | 163,367.03 | 2,050.80 |
| Civil Defense | 1,425.00 | -0- | 1,425.00 | 595.58 | -0- | 595.58 | 829.42 |
| Ambulance | 139,882.00 | -0- | 139,882.00 | 108,089.27 | 36,500.00 | 144,589.27 | (4,707.27) |
| Engineering & Administration | 277,910.00 | 278.10 | 278,188.10 | 273,303.22 | 852.37 | 274,155.59 | 4,032.51 |
| Street Maintenance | 488,177.00 | 258.64 | 488,435.64 | 488,013.50 | 182.35 | 488,195.85 | 239.79 |
| Street Cleaning | 35,969.00 | -0- | 35,969.00 | 36,625.88 | -0- | 36,625.88 | (656.88) |
| Traffic Safety | 96,356.00 | -0- | 96,356.00 | 81,803.70 | 675.00 | 82,478.70 | 13,877.30 |
| Capital Improvements | 56,583.00 | 15,000.00 | 71,583.00 | 42,313.97 | 26,474.59 | 68,788.56 | 2,794.44 |
| Total | \$4,281,422.00 | \$54,817.41 | \$4,336,239.41 | \$4,128,788.19 | \$107,321.97 | \$4,236,110.16 | \$100,129.25 |

| No. | Name | Address | Remarks |
|-----|------------|---------------------------|---------|
| 1 | John Doe | 123 Main St, New York, NY | ... |
| 2 | Jane Smith | 456 Elm St, New York, NY | ... |
| 3 | ... | ... | ... |
| 4 | ... | ... | ... |
| 5 | ... | ... | ... |
| 6 | ... | ... | ... |
| 7 | ... | ... | ... |
| 8 | ... | ... | ... |
| 9 | ... | ... | ... |
| 10 | ... | ... | ... |
| 11 | ... | ... | ... |
| 12 | ... | ... | ... |
| 13 | ... | ... | ... |
| 14 | ... | ... | ... |
| 15 | ... | ... | ... |
| 16 | ... | ... | ... |
| 17 | ... | ... | ... |
| 18 | ... | ... | ... |
| 19 | ... | ... | ... |
| 20 | ... | ... | ... |
| 21 | ... | ... | ... |
| 22 | ... | ... | ... |
| 23 | ... | ... | ... |
| 24 | ... | ... | ... |
| 25 | ... | ... | ... |
| 26 | ... | ... | ... |
| 27 | ... | ... | ... |
| 28 | ... | ... | ... |
| 29 | ... | ... | ... |
| 30 | ... | ... | ... |
| 31 | ... | ... | ... |
| 32 | ... | ... | ... |
| 33 | ... | ... | ... |
| 34 | ... | ... | ... |
| 35 | ... | ... | ... |
| 36 | ... | ... | ... |
| 37 | ... | ... | ... |
| 38 | ... | ... | ... |
| 39 | ... | ... | ... |
| 40 | ... | ... | ... |
| 41 | ... | ... | ... |
| 42 | ... | ... | ... |
| 43 | ... | ... | ... |
| 44 | ... | ... | ... |
| 45 | ... | ... | ... |
| 46 | ... | ... | ... |
| 47 | ... | ... | ... |
| 48 | ... | ... | ... |
| 49 | ... | ... | ... |
| 50 | ... | ... | ... |
| 51 | ... | ... | ... |
| 52 | ... | ... | ... |
| 53 | ... | ... | ... |
| 54 | ... | ... | ... |
| 55 | ... | ... | ... |
| 56 | ... | ... | ... |
| 57 | ... | ... | ... |
| 58 | ... | ... | ... |
| 59 | ... | ... | ... |
| 60 | ... | ... | ... |
| 61 | ... | ... | ... |
| 62 | ... | ... | ... |
| 63 | ... | ... | ... |
| 64 | ... | ... | ... |
| 65 | ... | ... | ... |
| 66 | ... | ... | ... |
| 67 | ... | ... | ... |
| 68 | ... | ... | ... |
| 69 | ... | ... | ... |
| 70 | ... | ... | ... |
| 71 | ... | ... | ... |
| 72 | ... | ... | ... |
| 73 | ... | ... | ... |
| 74 | ... | ... | ... |
| 75 | ... | ... | ... |
| 76 | ... | ... | ... |
| 77 | ... | ... | ... |
| 78 | ... | ... | ... |
| 79 | ... | ... | ... |
| 80 | ... | ... | ... |
| 81 | ... | ... | ... |
| 82 | ... | ... | ... |
| 83 | ... | ... | ... |
| 84 | ... | ... | ... |
| 85 | ... | ... | ... |
| 86 | ... | ... | ... |
| 87 | ... | ... | ... |
| 88 | ... | ... | ... |
| 89 | ... | ... | ... |
| 90 | ... | ... | ... |
| 91 | ... | ... | ... |
| 92 | ... | ... | ... |
| 93 | ... | ... | ... |
| 94 | ... | ... | ... |
| 95 | ... | ... | ... |
| 96 | ... | ... | ... |
| 97 | ... | ... | ... |
| 98 | ... | ... | ... |
| 99 | ... | ... | ... |
| 100 | ... | ... | ... |

CITY OF VACAVILLE
CENTRAL SERVICES FUND
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 1977

| | |
|----------------------------------|--------------------|
| Fund Balance, July 1, 1976 | \$ 3,685.18 |
| Add: | |
| Transfers from Other Funds | -0- |
| Charges to Operating Departments | <u>104,428.90</u> |
| Total | 108,114.08 |
| Deduct: | |
| Cost of Goods Purchased | <u>106,392.18</u> |
| Fund Balance, June 30, 1977 | <u>\$ 1,721.90</u> |

See accompanying accountants' report and notes to financial statements.

1000.00

1000.00

1000.00

1000.00

1000.00

For more information, please contact the following:

CITY OF VACAVILLE
SPECIAL REVENUE FUNDS
BALANCE SHEET
June 30, 1977

| Assets. | F.A.U. Funds | Transportation Fund | Special Section 2107 | Gas Tax Funds Section 2106 | Park Recreation Fund | Storm Drain Fund | Retirement Fund | Revenue Sharing Fund | Neighborhood Park Beautification Fund | Community Recreation Development | Fiscal Assistance Antirecession Fund | Capital Improvement Fund | City Hall Complex Improvement Fund | Total |
|--|-----------------|------------------------|-------------------------|-------------------------------|----------------------------|------------------------|--------------------|----------------------------|--|--|---|--------------------------------|---|----------------|
| Cash in bank | \$ -0- | \$(29,014.44) | \$ -0- | \$102,643.25 | \$ 98,510.41 | \$ 70,516.05 | \$ -0- | \$(71,515.00) | \$636,171.11 | \$113,652.53 | \$ -0- | \$83,770.00 | \$100,000.00 | \$1,104,733.91 |
| Petty Cash | -0- | -0- | -0- | -0- | 75.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 75.00 |
| Accounts Receivable | 436,000.00 | 148,914.68 | -0- | -0- | 197,115.82 | 1,574.52 | -0- | 71,515.00 | -0- | 380.00 | -0- | -0- | -0- | 855,500.02 |
| Deferred Charges | -0- | -0- | -0- | -0- | 350.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 350.00 |
| Total Assets | 436,000.00 | 119,900.24 | -0- | 102,643.25 | 296,051.23 | 72,090.57 | -0- | -0- | 636,171.11 | 114,032.53 | -0- | 83,770.00 | 100,000.00 | 1,960,658.93 |
| Liabilities & Fund Balances | | | | | | | | | | | | | | |
| Accounts & contracts payable | -0- | 4,373.61 | -0- | -0- | 27,106.92 | 1,232.78 | -0- | -0- | 205.40 | 1,525.70 | -0- | -0- | -0- | 34,444.41 |
| Accrued payroll payable | -0- | -0- | -0- | -0- | 4,184.30 | 334.04 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 4,518.34 |
| Reserve for encumbrances and budgeted projects | 225,000.00 | 77,178.77 | -0- | 20,759.85 | 81,565.86 | 11,765.00 | -0- | -0- | 135,528.71 | 10,000.00 | -0- | -0- | -0- | 561,798.19 |
| Fund balance | 211,000.00 | 38,347.86 | -0- | 81,883.40 | 183,194.15 | 58,758.75 | -0- | -0- | 500,437.00 | 102,506.83 | -0- | 83,770.00 | 100,000.00 | 1,359,897.99 |
| Total Liabilities & Fund Balances | 436,000.00 | 119,900.24 | -0- | 102,643.25 | 296,051.23 | 72,090.57 | -0- | -0- | 636,171.11 | 114,032.53 | -0- | 83,770.00 | 100,000.00 | 1,960,658.93 |
| Fund Balances, July 1, 1976 | 101,000.00 | 35,389.00 | -0- | 30,609.94 | 30,545.39 | 17,048.11 | -0- | -0- | 289,302.00 | 53,150.00 | -0- | -0- | -0- | 557,044.44 |
| Add: | | | | | | | | | | | | | | |
| Revenues | 110,000.00 | 167,154.00 | -0- | 129,770.71 | 706,967.77 | 122,434.97 | 171,028.67 | 294,134.72 | 440,120.00 | 108,530.00 | 63,091.00 | 83,820.00 | -0- | 2,397,051.84 |
| Transfers from other funds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 100,000.00 | 100,000.00 |
| Reserve for encumbrances and budgeted projects, July 1, 1976 | 225,000.00 | 122,534.80 | -0- | 85,013.02 | 207,530.77 | 15,667.54 | -0- | 30,000.00 | 15,000.00 | 15,939.35 | -0- | -0- | -0- | 716,685.48 |
| Fund balance adjustments | -0- | -0- | -0- | 193.43 | 980.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 1,173.43 |
| Total | 436,000.00 | 325,077.80 | -0- | 245,587.10 | 946,023.93 | 155,150.62 | 171,028.67 | 324,134.72 | 744,422.00 | 177,619.35 | 63,091.00 | 83,820.00 | 100,000.00 | 3,771,955.19 |
| Deduct: | | | | | | | | | | | | | | |
| Expenditures | -0- | 209,551.17 | -0- | 142,943.85 | 681,263.92 | 84,626.87 | -0- | 163,984.88 | 108,456.29 | 65,112.52 | -0- | 50.00 | -0- | 1,455,989.50 |
| Transfers to other funds | -0- | -0- | -0- | -0- | -0- | -0- | 171,028.67 | 160,149.84 | -0- | -0- | 63,091.00 | -0- | -0- | 394,269.51 |
| Reserve for encumbrances and budgets, June 30, 1977 | 225,000.00 | 77,178.77 | -0- | 20,759.85 | 81,565.86 | 11,765.00 | -0- | -0- | 135,528.71 | 10,000.00 | -0- | -0- | -0- | 561,798.19 |
| Fund balance adjustments | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total | 225,000.00 | 286,729.94 | -0- | 163,703.70 | 762,829.78 | 96,391.87 | 171,028.67 | 324,134.72 | 243,985.00 | 75,112.52 | 63,091.00 | 50.00 | -0- | 2,412,057.20 |
| Fund Balances, June 30, 1977 | \$211,000.00 | \$ 38,347.86 | \$ -0- | \$ 81,883.40 | \$183,194.15 | \$58,758.75 | \$ -0- | \$ -0- | \$500,437.00 | \$102,506.83 | \$ -0- | \$83,770.00 | \$100,000.00 | \$1,359,897.99 |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
For the Year Ended June 30, 1977

| | F.A.U. Fund | Transportation Fund | Special Gas Tax Section 2107 | Gas Tax Funds Section 2106 | Park & Recreation Fund | Storm Drain Fund | Retirement Fund | Revenue Sharing Fund | Neighborhood Park Beautification Fund | Community Recreation Development | City Hall Improvement Fund | Capital Improvements Fund | Fiscal Assistance Antirecession Fund | Total | Estimated | Actual Over (Under) Estimate |
|--|----------------|------------------------|---------------------------------|-------------------------------|------------------------------|------------------------|--------------------|----------------------------|--|--|----------------------------------|---------------------------------|--|----------------|----------------|------------------------------------|
| Revenues: | | | | | | | | | | | | | | | | |
| Property taxes | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$403,290.78 | \$ 58,731.86 | \$146,700.82 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 608,723.46 | \$ 600,435.00 | \$ 8,288.46 |
| Investment earnings | -0- | -0- | -0- | 4,394.02 | -0- | -0- | -0- | 7,180.72 | -0- | -0- | -0- | -0- | -0- | 11,574.74 | 11,000.00 | 574.74 |
| Gasoline tax allocation | -0- | -0- | -0- | 125,376.69 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 125,376.69 | 117,000.00 | 8,376.69 |
| Homeowner's business inventory exemptions | -0- | -0- | -0- | -0- | 66,879.05 | 9,739.52 | 24,327.85 | -0- | -0- | -0- | -0- | -0- | -0- | 100,946.42 | 100,650.00 | 296.42 |
| Transportation fees | -0- | 167,154.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 167,154.00 | 167,154.00 | -0- |
| Revenue sharing allocations | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 286,954.00 | -0- | -0- | -0- | -0- | -0- | 286,954.00 | 287,900.00 | (946.00) |
| Recreation fees | -0- | -0- | -0- | -0- | 86,245.62 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 86,245.62 | 75,000.00 | 11,245.62 |
| Drainage fees | -0- | -0- | -0- | -0- | -0- | 53,963.59 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 53,963.59 | 10,000.00 | 43,963.59 |
| F.A.U. Funds | 110,000.00 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 110,000.00 | 110,000.00 | -0- |
| Park dedication fees | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 440,120.00 | -0- | -0- | -0- | -0- | 440,120.00 | 120,000.00 | 320,120.00 |
| Open Space fees | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 108,530.00 | -0- | -0- | -0- | 108,530.00 | 40,000.00 | 68,530.00 |
| Grants | -0- | -0- | -0- | -0- | 150,552.32 | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 150,552.32 | 126,500.00 | 24,052.32 |
| Fiscal assistance | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 63,091.00 | 63,091.00 | -0- | 63,091.00 |
| Capital improvement fees | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 83,820.00 | -0- | 83,820.00 | -0- | 83,820.00 |
| Total Revenues | \$110,000.00 | \$167,154.00 | \$ -0- | \$129,770.71 | \$706,967.77 | \$122,434.97 | \$171,026.67 | \$294,134.72 | \$440,120.00 | \$108,530.00 | \$ -0- | \$83,820.00 | \$63,091.00 | \$2,397,031.84 | \$1,765,639.00 | \$631,412.84 |

SPECIAL REVENUE FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Fiscal Year Ended June 30, 1977

| | 1976-77 Budget | Appropriations Prior Years' Encumbrances | Adjusted Total | Expenditures | Encumbrances and Budgeted Projects | Total | Balance Unencumbered |
|---------------------------|-------------------|--|-------------------|--------------|--|---------------|-------------------------|
| F.A.U. Funds | \$ -0- | \$225,000.00 | \$ 225,000.00 | \$ -0- | \$225,000.00 | \$ 225,000.00 | \$ -0- |
| Transportation Fund: | | | | | | | |
| Capital Improvements | 157,000.00 | 122,534.80 | 279,534.80 | 209,551.17 | 77,178.77 | 286,729.94 | (7,195.14) |
| Gas Tax A - Section 2107: | | | | | | | |
| Capital Improvements | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Gas Tax B - Section 2106: | | | | | | | |
| Capital Improvements | 73,165.00 | 85,013.02 | 158,178.02 | 142,943.85 | 20,759.85 | 163,703.70 | (5,525.68) |
| Park and Recreation Fund: | | | | | | | |
| Recreation Department | 410,958.00 | 281.17 | 411,239.17 | 412,872.90 | 6,030.78 | 418,903.68 | (7,664.51) |
| Parks Department | 201,272.00 | 340.00 | 201,612.00 | 211,291.30 | 529.30 | 211,820.60 | (10,208.60) |
| Capital Improvements | (76,263.45) | 206,909.60 | 130,646.15 | 57,099.72 | 75,005.78 | 132,105.50 | (1,459.35) |
| Total | 535,966.55 | 207,530.77 | 743,497.32 | 681,263.92 | 81,565.86 | 762,829.78 | (19,332.46) |
| Storm Drain Fund: | | | | | | | |
| Storm Drain Department | 28,581.00 | 667.54 | 29,248.54 | 37,118.20 | -0- | 37,118.20 | (7,869.66) |
| Capital Improvements | 35,000.00 | 15,000.00 | 50,000.00 | 47,508.67 | 11,765.00 | 59,273.67 | (9,273.67) |
| Total | 63,581.00 | 15,667.54 | 79,248.54 | 84,626.87 | 11,765.00 | 96,391.87 | (17,143.33) |

SPECIAL REVENUE FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Fiscal Year Ended June 30, 1977

| (CONTINUED) | Appropriations | | | Expenditures | Encumbrances and Budgeted Projects | Total | Balance Unencumbered |
|--|-------------------|------------------------------|-------------------|----------------|--|----------------|-------------------------|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | |
| Revenue Sharing Fund: Capital Improvements | \$ 132,778.28 | \$30,000.00 | \$ 162,778.28 | \$ 163,984.88 | \$ -0- | \$ 163,984.88 | \$ (1,206.60) |
| Neighborhood Park Beautification Fund: Capital Improvements | 228,895.00 | 15,000.00 | 243,895.00 | 108,456.29 | 135,528.71 | 243,985.00 | (90.00) |
| Community Recreation Development Fund: Capital Improvements | 59,553.17 | 15,939.35 | 75,492.52 | 65,112.52 | 10,000.00 | 75,112.52 | 380.00 |
| City Hall Improvement Fund: Capital Improvements | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Capital Improvements Fees Fund: Capital Improvements | -0- | -0- | -0- | 50.00 | -0- | 50.00 | (50.00) |
| Total | \$1,250,939.00 | \$716,685.48 | \$1,967,624.48 | \$1,455,989.50 | \$561,798.19 | \$2,017,787.69 | \$(50,163.21) |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
REVENUE SHARING FUND BY ENTITLEMENT PERIOD
BALANCE SHEET
JUNE 30, 1977

ASSETS

| | Entitlement Period No.1 1/1/72 to 6/30/72 | Entitlement Period No.2 7/1/72 to 12/31/72 | Entitlement Period No.3 1/1/73 to 6/30/73 | Entitlement Period No.4 7/1/73 to 6/30/74 | Entitlement Period No.5 7/1/74 to 6/30/75 | Entitlement Period No.6 7/1/75 to 6/30/76 | Entitlement Period No.7 7/1/76 to 12/31/76 | Entitlement Period No.8 1/1/77 to 6/30/77 | Total |
|---------------------|--|---|--|--|--|--|---|--|--------------|
| Cash in bank | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$(32,792.00) | \$175,485.71 | \$(71,515.00) | \$ 71,178.71 |
| Accounts receivable | -0- | -0- | -0- | -0- | -0- | 62,792.00 | -0- | 71,515.00 | 134,307.00 |
| Total Assets | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 30,000.00 | \$175,485.71 | \$ -0- | \$205,485.71 |

LIABILITIES AND FUND BALANCE

| | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------------|--------------|--------|--------------|
| Accounts payable | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$145,485.71 | \$ -0- | \$145,485.71 |
| Accrued payroll payable | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Reserve for encumbrances and budgeted projects, June 30, 1977 | -0- | -0- | -0- | -0- | -0- | 30,000.00 | 30,000.00 | -0- | 60,000.00 |
| Fund balance | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total Liabilities and Fund Balance | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 30,000.00 | \$175,485.71 | \$ -0- | \$205,485.71 |

STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 1977

| | | | | | | | | | |
|--|--------|--------|--------|--------|--------|------------|------------|------------|------------|
| Fund balance, July 1, 1976 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- |
| ADD: | | | | | | | | | |
| Revenues | | | | | | | | | |
| Reserve for encumbrances & budgeted projects, July 1, 1976 | -0- | -0- | -0- | -0- | -0- | 13,457.13 | -0- | 30,000.00 | 43,457.13 |
| Revenue sharing allocations | -0- | -0- | -0- | -0- | -0- | 251,165.00 | 134,766.00 | 152,188.00 | 538,119.00 |
| Investment earnings | -0- | -0- | -0- | -0- | -0- | 5,293.41 | 1,561.71 | 5,619.01 | 12,474.13 |
| Total Revenues | -0- | -0- | -0- | -0- | -0- | 269,915.54 | 136,327.71 | 187,807.01 | 594,050.26 |
| DEDUCT: | | | | | | | | | |
| Expenditures | -0- | -0- | -0- | -0- | -0- | 47,804.72 | 136,327.71 | 27,657.17 | 211,789.60 |
| Reserve for encumbrances & budgeted projects, June 30, 1977 | -0- | -0- | -0- | -0- | -0- | 30,000.00 | -0- | -0- | 30,000.00 |
| Transfers to other funds | -0- | -0- | -0- | -0- | -0- | 192,110.82 | -0- | 160,149.84 | 352,260.66 |
| Total | -0- | -0- | -0- | -0- | -0- | 269,915.54 | 136,327.71 | 187,807.01 | 594,050.26 |
| Fund Balance, June 30, 1977 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
REVENUE SHARING FUND BY ENTITLEMENT PERIOD
STATEMENT OF CHANGES IN FUND BALANCE
For the Period January 1, 1972 through June 30, 1976

| | Entitlement Period No.1 1/1/72 to 6/30/72 | Entitlement Period No.2 7/1/72 to 12/31/72 | Entitlement Period No.3 1/1/73 to 6/30/73 | Entitlement Period No.4 7/1/73 to 6/30/74 | Entitlement Period No.5 7/1/74 to 6/30/75 | Entitlement Period No.6 7/1/75 to 6/30/76 | Entitlement Period No.7 7/1/76 to 12/31/76 | Entitlement Period No.8 1/1/77 to 6/30/77 | Total |
|--|--|---|--|--|--|--|---|--|-----------------------|
| Revenues: | | | | | | | | | |
| Revenue sharing allocations | | | | | | | | | |
| Fiscal 1972-73 | \$90,846.00 | \$87,175.00 | \$105,369.00 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 283,390.00 |
| Fiscal 1973-74 | -0- | -0- | -0- | 222,461.00 | -0- | -0- | -0- | -0- | 222,461.00 |
| Fiscal 1974-75 | -0- | -0- | -0- | -0- | 268,604.00 | -0- | -0- | -0- | 268,604.00 |
| Fiscal 1975-76 | -0- | -0- | -0- | -0- | -0- | 251,165.00 | -0- | -0- | 251,165.00 |
| Fiscal 1976-77 | -0- | -0- | -0- | -0- | -0- | -0- | 134,766.00 | 152,188.00 | 286,954.00 |
| Investment earnings | | | | | | | | | |
| Fiscal 1972-73 | 3,185.45 | 2,696.43 | 919.44 | -0- | -0- | -0- | -0- | -0- | 6,801.32 |
| Fiscal 1973-74 | -0- | 4,636.68 | 9,466.42 | 7,065.53 | -0- | -0- | -0- | -0- | 21,163.63 |
| Fiscal 1974-75 | -0- | -0- | -0- | 1,666.27 | 5,322.18 | -0- | -0- | -0- | 6,938.45 |
| Fiscal 1975-76 | -0- | -0- | -0- | -0- | -0- | 5,293.41 | -0- | -0- | 5,293.41 |
| Fiscal 1976-77 | -0- | -0- | -0- | -0- | -0- | -0- | 1,561.71 | 5,619.01 | 7,180.72 |
| Total Revenues | 94,031.45 | \$94,508.11 | \$115,754.86 | \$231,192.80 | \$273,926.18 | \$256,458.41 | \$136,327.71 | \$157,807.01 | \$1,360,006.53 |
| Deduct: Expenditures & Encumbrances | | | | | | | | | |
| 1972-73 Expenditures | | | | | | | | | |
| Recreation Center/Pool Complex | 94,031.45 | 38,606.55 | -0- | -0- | -0- | -0- | -0- | -0- | 132,638.00 |
| 1973-74 Expenditures | | | | | | | | | |
| Operating Budget | | | | | | | | | |
| Public Safety Activities | -0- | -0- | 3,299.00 | 53,098.11 | -0- | -0- | -0- | -0- | 56,397.11 |
| Capital Improvement Budget | | | | | | | | | |
| Recreation Center/Pool Complex | -0- | 55,901.56 | 112,455.86 | -0- | -0- | -0- | -0- | -0- | 168,357.42 |
| Fire Station No. 1 Expansion | -0- | -0- | -0- | 47,512.33 | -0- | -0- | -0- | -0- | 47,512.33 |
| Police Garage | -0- | -0- | -0- | 11,193.25 | -0- | -0- | -0- | -0- | 11,193.25 |
| Park Site Acquisition | -0- | -0- | -0- | 42,802.03 | -0- | -0- | -0- | -0- | 42,802.03 |
| Andrews Park Roof | -0- | -0- | -0- | 923.46 | -0- | -0- | -0- | -0- | 923.46 |
| Softball Field - QMF | -0- | -0- | -0- | 8,869.23 | -0- | -0- | -0- | -0- | 8,869.23 |
| 1974-75 Expenditures | | | | | | | | | |
| Operating Budget | | | | | | | | | |
| Public Safety Activities | -0- | -0- | -0- | 66,794.39 | 67,846.54 | -0- | -0- | -0- | 134,640.93 |
| Capital Improvement Budget | | | | | | | | | |
| Fire Station No. 1 Improvements | -0- | -0- | -0- | -0- | 6,664.29 | -0- | -0- | -0- | 6,664.29 |
| Construct Tennis Courts | -0- | -0- | -0- | -0- | 37,292.19 | -0- | -0- | -0- | 37,292.19 |
| Community Center Improvements | -0- | -0- | -0- | -0- | 12,405.49 | -0- | -0- | -0- | 12,405.49 |
| Softball Field - QMF | -0- | -0- | -0- | -0- | 54,017.12 | -0- | -0- | -0- | 54,017.12 |
| Pena School Site Acquisition | -0- | -0- | -0- | -0- | 25,000.00 | -0- | -0- | -0- | 25,000.00 |
| Fire Station No. 1 Expansion | -0- | -0- | -0- | -0- | 14,887.62 | -0- | -0- | -0- | 14,887.62 |
| Police Garage | -0- | -0- | -0- | -0- | 5,195.84 | -0- | -0- | -0- | 5,195.84 |
| Boy's Club Improvements | -0- | -0- | -0- | -0- | 10,336.87 | -0- | -0- | -0- | 10,336.87 |
| Andrews Park Improvements | -0- | -0- | -0- | -0- | 1,150.00 | -0- | -0- | -0- | 1,150.00 |
| Senior Citizens Building-Design | -0- | -0- | -0- | -0- | 1,206.00 | -0- | -0- | -0- | 1,206.00 |
| Andrews Park Parking Lot | -0- | -0- | -0- | -0- | 23,238.09 | -0- | -0- | -0- | 23,238.09 |
| Art League Improvements | -0- | -0- | -0- | -0- | 1,229.00 | -0- | -0- | -0- | 1,229.00 |

CITY OF VACAVILLE
REVENUE SHARING FUND BY ENTITLEMENT PERIOD
STATEMENT OF CHANGES IN FUND BALANCE
For the Period January 1, 1972 through June 30, 1977

(continued)

| | Entitlement Period No.1 1/1/72 to 6/30/72 | Entitlement Period No.2 7/1/72 to 12/31/72 | Entitlement Period No.3 1/1/73 to 6/30/73 | Entitlement Period No.4 7/1/73 to 6/30/74 | Entitlement Period No.5 7/1/74 to 6/30/75 | Entitlement Period No.6 7/1/75 to 6/30/76 | Entitlement Period No.7 7/1/76 to 12/31/76 | Entitlement Period No.8 1/1/77 to 6/30/77 | Total |
|-------------------------------|--|---|--|--|--|--|---|--|---------------|
| 1975-76 Expenditures | | | | | | | | | |
| Operating Budget | | | | | | | | | |
| Public Safety Activities | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$192,110.82 | \$ -0- | \$ -0- | \$ 192,110.82 |
| Capital Improvement Budget | | | | | | | | | |
| Senior Citizens Building | -0- | -0- | -0- | -0- | 8,794.00 | -0- | -0- | -0- | 8,794.00 |
| Boys Club Improvements | -0- | -0- | -0- | -0- | 1,591.12 | -0- | -0- | -0- | 1,591.12 |
| Construction of Tennis Courts | -0- | -0- | -0- | -0- | 3,072.01 | 258.86 | -0- | -0- | 3,330.87 |
| Pena School Site Purchase | -0- | -0- | -0- | -0- | -0- | 18,437.50 | -0- | -0- | 18,437.50 |
| Fencing at QF ball park | -0- | -0- | -0- | -0- | -0- | 13,340.10 | -0- | -0- | 13,340.10 |
| Softball Field Construction | -0- | -0- | -0- | -0- | -0- | 2,100.00 | -0- | -0- | 2,100.00 |
| Andrews Parking Lot | -0- | -0- | -0- | -0- | -0- | 211.13 | -0- | -0- | 211.13 |
| 1976-77 Expenditures | | | | | | | | | |
| Operating Budget | | | | | | | | | |
| Public Safety Activities | -0- | -0- | -0- | -0- | -0- | -0- | 136,327.71 | 160,149.84 | 296,477.55 |
| Capital Improvement Program | | | | | | | | | |
| Senior Citizens Building | -0- | -0- | -0- | -0- | -0- | 30,000.00 | -0- | 62,000.00 | 92,000.00 |
| Beelard/Fairmont Park | -0- | -0- | -0- | -0- | -0- | -0- | -0- | 71,984.88 | 71,984.88 |
| Total | 94,031.45 | 94,508.11 | 115,754.86 | 231,192.80 | 273,926.18 | 256,458.41 | 136,327.71 | 294,134.72 | 1,496,334.24 |
| Fund Balance, June 30, 1977 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
TRUST AND AGENCY FUNDS
BALANCE SHEET
June 30, 1977

| | <u>Garbage Bond Fund</u> | <u>School Impact Fees</u> | <u>Total</u> |
|---------------|----------------------------------|-----------------------------------|---------------------|
| <u>ASSETS</u> | | | |
| Cash in Bank | \$ 5,000.00 | \$393,203.13 | \$398,203.13 |
| Total Assets | <u>\$ 5,000.00</u> | <u>\$393,203.13</u> | <u>\$398,203.13</u> |

FUND BALANCES

| | | | |
|--------------|--------------------|---------------------|---------------------|
| Fund Balance | <u>\$ 5,000.00</u> | <u>\$393,203.13</u> | <u>\$398,203.13</u> |
|--------------|--------------------|---------------------|---------------------|

STATEMENT OF CHANGES IN FUND BALANCES

| | | | |
|-----------------------------|--------------------|---------------------|---------------------|
| Fund Balance, July 1, 1976 | \$ 5,000.00 | \$ 39,780.00 | \$ 44,780.00 |
| Add: | | | |
| Revenues | <u>-0-</u> | <u>421,200.00</u> | <u>421,200.00</u> |
| Deduct: | | | |
| Expenditures | <u>-0-</u> | <u>67,776.87</u> | <u>67,776.87</u> |
| Fund Balance, June 30, 1977 | <u>\$ 5,000.00</u> | <u>\$393,203.13</u> | <u>\$398,203.13</u> |

See accompanying accountants' report and notes to financial statements.



CITY OF VACAVILLE
SPECIAL ASSESSMENT FUNDS
BALANCE SHEET
JUNE 30, 1977

| | Sacramento Assessment District Fund | St Scoggins Ln Assessment District Fund | Seghetti Sewer Assessment District Fund | Valley View Estates Assessment District Fund | Alamo Sewer Assessment District Fund | Carriage Place Assessment District Fund | Vehicle Parking Assessment District Fund | Triangle Area Assessment District Fund | Bennett Hill Assessment District Fund | Elmira North Road Assessment District Fund | Brown's Valley Sewer and Water Assessment District Fund | Southeast Sewer Assessment District Fund | Total |
|--|---|---|--|---|--|--|---|--|---|---|---|---|--------------|
| ASSETS | | | | | | | | | | | | | |
| Cash in Bank | \$4,213.49 | \$32,046.19 | \$2,994.25 | \$32,662.99 | \$18,429.31 | \$15,061.14 | \$18,828.75 | \$18,646.92 | \$26,003.36 | \$ 8,801.09 | \$25,342.59 | \$79,151.73 | \$282,186.81 |
| Accounts receivable | -0- | -0- | -0- | -0- | -0- | -0- | 125.00 | -0- | -0- | -0- | -0- | -0- | 125.00 |
| Total Assets | 4,213.49 | 32,046.19 | 2,994.25 | 32,662.99 | 18,429.31 | 15,061.14 | 18,953.75 | 18,646.92 | 26,003.36 | 8,801.09 | 25,342.59 | 79,151.73 | 282,311.81 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | |
| Accrued interest payable | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Fund balance-debt service | 4,213.49 | 30,471.73 | 2,331.63 | 12,538.59 | 18,429.31 | 15,061.14 | 15,496.07 | 18,314.13 | 26,003.36 | 5,841.29 | 16,256.06 | 80,725.90 | 245,687.70 |
| Fund balance-construction proceeds | -0- | 1,574.46 | 662.62 | 20,124.40 | -0- | -0- | 3,457.68 | 332.79 | -0- | 2,959.80 | 9,086.53 | (1,574.17) | 36,624.11 |
| Total Liabilities and Fund Balances | \$4,213.49 | \$32,046.19 | \$2,994.25 | \$32,662.99 | \$18,429.31 | \$15,061.14 | \$18,953.75 | \$18,646.92 | \$26,003.36 | \$ 8,801.09 | \$25,342.59 | \$79,151.73 | \$282,311.81 |
| STATEMENT OF CHANGES IN FUND BALANCES | | | | | | | | | | | | | |
| For the Year Ended June 30, 1977 | | | | | | | | | | | | | |
| Fund Balances, July 1, 1976 | \$5,418.15 | \$28,742.83 | \$1,413.44 | \$30,694.10 | \$17,298.45 | \$16,940.94 | \$14,745.38 | \$16,215.11 | \$26,232.12 | \$10,603.37 | \$16,056.68 | \$61,759.90 | \$246,120.47 |
| Debt Service | -0- | 1,574.46 | 662.62 | 20,124.40 | -0- | -0- | 3,457.68 | 332.79 | -0- | 2,959.80 | 9,086.53 | (1,574.17) | 36,624.11 |
| Construction proceeds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total Fund Balance, July 1, 1976 | 5,418.15 | 30,317.29 | 2,076.06 | 50,818.50 | 17,298.45 | 16,940.94 | 18,203.06 | 16,547.90 | 26,232.12 | 13,563.17 | 25,143.21 | 60,185.73 | 282,744.58 |
| ADD: | | | | | | | | | | | | | |
| Fund balance adjustments | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Transfers from construction fund | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Non-budgeted revenues: | | | | | | | | | | | | | |
| Debt service | 3,050.34 | 18,606.40 | 2,179.44 | 12,916.49 | 4,087.06 | 15,070.20 | 16,350.69 | 13,399.02 | 15,651.24 | 15,137.92 | 21,719.38 | 73,841.00 | 212,009.18 |
| Construction proceeds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total Revenues | 3,050.34 | 18,606.40 | 2,179.44 | 12,916.49 | 4,087.06 | 15,070.20 | 16,350.69 | 13,399.02 | 15,651.24 | 15,137.92 | 21,719.38 | 73,841.00 | 212,009.18 |
| DEDUCT: | | | | | | | | | | | | | |
| Fund balance adjustments | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Transfers to construction fund | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Non-budgetary expenditures: | | | | | | | | | | | | | |
| Debt service | 4,255.00 | 16,877.50 | 1,261.25 | 31,072.00 | 2,956.20 | 16,950.00 | 15,600.00 | 11,300.00 | 15,875.00 | 19,900.00 | 21,520.00 | 54,875.00 | 212,441.95 |
| Construction expenses | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total expenditures | 4,255.00 | 16,877.50 | 1,261.25 | 31,072.00 | 2,956.20 | 16,950.00 | 15,600.00 | 11,300.00 | 15,875.00 | 19,900.00 | 21,520.00 | 54,875.00 | 212,441.95 |
| Fund balances, June 30, 1977 | 4,213.49 | 30,471.73 | 2,331.63 | 12,538.59 | 18,429.31 | 15,061.14 | 15,496.07 | 18,314.13 | 26,003.36 | 5,841.29 | 16,256.06 | 80,725.90 | 245,687.70 |
| Debt service | -0- | 1,574.46 | 662.62 | 20,124.40 | -0- | -0- | 3,457.68 | 332.79 | -0- | 2,959.80 | 9,086.53 | (1,574.17) | 36,624.11 |
| Construction proceeds | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- | -0- |
| Total Fund Balances, June 30, 1977 | \$4,213.49 | \$32,046.19 | \$2,994.25 | \$32,662.99 | \$18,429.31 | \$15,061.14 | \$18,953.75 | \$18,646.92 | \$26,003.36 | \$ 8,801.09 | \$25,342.59 | \$79,151.73 | \$282,311.81 |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
BOND INTEREST AND REDEMPTION FUNDS
BALANCE SHEET
June 30, 1977

| <u>ASSETS</u> | <u>1959 Sewer Bond Fund</u> |
|---------------------|---------------------------------|
| Cash in Bank | \$ 46,589.45 |
| Accounts Receivable | <u>-0-</u> |
| Total Assets | <u>\$ 46,589.45</u> |
| Fund Balance | <u>\$ 46,589.45</u> |

STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 1976

| | |
|-----------------------------|---------------------|
| Fund Balance, July 1, 1976 | \$ 65,919.23 |
| Add: | |
| Revenue | <u>43,526.47</u> |
| Total | \$109,445.70 |
| Deduct: | |
| Expenditures | <u>62,856.25</u> |
| Fund Balance, June 30, 1977 | <u>\$ 46,589.45</u> |

See accompanying accountants' report and notes to financial statements.

1. The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research.

2. The second part of the report is a detailed description of the methodology used in the study. It includes information about the sample size, the data collection methods, and the statistical analysis techniques.

3. The third part of the report is a discussion of the results of the study. It compares the findings with the previous research and discusses the implications of the study.

4. The fourth part of the report is a conclusion and a list of references. The conclusion summarizes the main findings of the study, and the references list the sources of information used in the study.

5. The fifth part of the report is a list of appendices. These appendices contain additional information that is relevant to the study but is not included in the main text.

6. The sixth part of the report is a list of figures and tables. These figures and tables provide a visual representation of the data and the results of the study.

7. The seventh part of the report is a list of footnotes. These footnotes provide additional information about the study and the sources of information used in the study.

CITY OF VACAVILLE
BOND INTEREST AND REDEMPTION FUNDS
STATEMENT OF REVENUE - ESTIMATE AND ACTUAL
For the Year Ended June 30, 1977

| | 1959 Sewer Bond Fund | Estimated | Actual Over (Under) Estimated |
|-----------------------------------|-------------------------|--------------------|-------------------------------------|
| Property taxes | \$37,310.56 | \$36,775.00 | \$535.56 |
| Homewoners and Business Inventory | 6,215.91 | 6,065.00 | 150.91 |
| Total | <u>\$43,526.47</u> | <u>\$42,840.00</u> | <u>\$686.47</u> |

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended June 30, 1977

| | 1975-76 Budget | Appropriations Prior Year's Encumbrances | Adjusted Total | Expenditures | Encumbrances and Budgeted Projects | Total | Balance Unencumbered |
|------------------|--------------------|--|--------------------|--------------------|--|--------------------|-------------------------|
| 1959 Sewer Bond: | | | | | | | |
| Bond Retirement | \$35,000.00 | \$ -0- | \$35,000.00 | \$35,000.00 | \$ -0- | \$35,000.00 | \$ -0- |
| Bond interest | 27,856.00 | -0- | 27,856.00 | 27,856.25 | -0- | 27,856.25 | (.25) |
| Total | <u>\$62,856.00</u> | <u>\$ -0-</u> | <u>\$62,856.00</u> | <u>\$62,856.25</u> | <u>\$ -0-</u> | <u>\$62,856.25</u> | <u>\$ (.25)</u> |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE
EQUIPMENT REPLACEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
For the Year Ended June 30, 1977

| | <u>Expenditures</u> | <u>Encumbrances & Budgeted Projects</u> | <u>Total</u> |
|--|---------------------|---|---------------------|
| Non-budgetary expenditures & encumbrances: | | | |
| Equipment replacement program | \$107,729.88 | \$2,576.86 | \$110,306.74 |
| Total | <u>\$107,729.88</u> | <u>\$2,576.86</u> | <u>\$110,306.74</u> |

CAPITAL OUTLAY FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended June 30, 1977

| | <u>1976-77 Budget</u> | <u>Appropriations Prior Year's Encumbrances</u> | <u>Adjusted Total</u> | <u>Expenditures</u> | <u>Encumbrances and Budgeted Projects</u> | <u>Total</u> | <u>Balance Unencumbered</u> |
|--|---------------------------|---|---------------------------|---------------------|---|--------------|---------------------------------|
| Budgeted expenditures and encumbrances: | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- |

See accompanying accountant's report and notes to financial statements.

CITY OF VACAVILLE
STATEMENT OF LONG-TERM DEBT
For the Year Ended June 30, 1977

| | Date of Issue | Interest Rate | Maturity Date | Original Amount of Income | Bonds Unmatured & Outstanding July 1, 1976 | Current Year Issue | Current Matured | Bonds Unmatured & Outstanding June 30, 1976 | Interest Unmatured & Outstanding June 30, 1976 |
|---|---------------------|------------------|------------------|---------------------------------|---|--------------------------|--------------------|--|---|
| General Obligation Bonds: | | | | | | | | | |
| 1959 Sewer Bond | 1959 | 3 3/4 - 4% | 1989 | \$ 990,000.00 | \$ 650,000.00 | \$ -0- | \$ 35,000.00 | \$ 615,000.00 | \$193,286.25 |
| Assessment District Bonds: | | | | | | | | | |
| Sacramento St. Assessment Dist., 1962 A | 1962 | 3 3/4-4 1/2 | 1978 | 57,146.56 | 8,000.00 | -0- | 4,000.00 | 4,000.00 | 85.00 |
| Scoggins Ln. Area Assessment Dist., 1964A | 1964 | 4 - 4 1/2 | 1980 | 187,507.64 | 73,000.00 | -0- | 14,000.00 | 59,000.00 | 5,182.50 |
| Seghetti Sewer Assessment Dist., 1964B | 1964 | 4 - 4 1/2 | 1979 | 29,881.43 | 7,000.00 | -0- | 1,000.00 | 6,000.00 | 360.00 |
| Valley View Estate Assessment Dist., 1964C | 1964 | 3 3/4 - 4 | 1990 | 455,797.43 | 292,000.00 | -0- | 20,000.00 | 272,000.00 | 77,130.00 |
| Alamo Sewer Assessment Dist., 1964D | 1964 | 4% - 4 1/2 | 1985 | 76,818.23 | 24,507.50 | -0- | 2,000.00 | 22,507.50 | 5,939.05 |
| Carriage Place Assessment Dist., 1966A | 1966 | 5 | 1986 | 217,141.95 | 123,000.00 | -0- | 11,000.00 | 112,000.00 | 32,975.00 |
| Vehicle Parking District, 1966B | 1966 | 5 | 1987 | 195,166.11 | 117,000.00 | -0- | 10,000.00 | 107,000.00 | 30,025.00 |
| Triangle Area Assessment Dist., 1967A | 1967 | 5 | 1992 | 237,822.51 | 127,000.00 | -0- | 5,000.00 | 122,000.00 | 59,200.00 |
| Bennett Hill Assessment Dist., 1967B | 1967 | 4.7 | 1988 | 186,973.37 | 130,000.00 | -0- | 10,000.00 | 120,000.00 | 33,863.50 |
| Elmira North Road Assessment Dist., 1968A | 1968 | 5.6 | 1983 | 209,508.00 | 95,000.00 | -0- | 15,000.00 | 80,000.00 | 22,400.00 |
| Browns Valley Sewer and Water Assessment 1972A | 1972 | 5 - 5 1/2 | 1988 | 238,826.00 | 225,000.00 | -0- | 10,000.00 | 215,000.00 | 77,800.00 |
| Southeast Sewer Assessment District 1973A | 1973 | 6 1/2 | 1989 | 567,256.70 | 565,000.00 | -0- | 20,000.00 | 545,000.00 | 257,318.75 |
| Total Assessment District Funds | | | | 2,659,845.93 | 1,786,507.50 | -0- | 122,000.00 | 1,664,507.50 | 602,278.80 |
| Total | | | | \$3,649,845.93 | \$2,436,507.50 | \$ -0- | \$157,000.00 | \$2,279,507.50 | \$795,565.05 |

See accompanying accountants' report and notes to financial statements.

CITY OF VACAVILLE.
NOTES TO FINANCIAL STATEMENTS
June 30, 1977

1. Cash in bank totaling \$5,860,518.37 is comprised of the following deposits:

Bank of America:

| | | |
|-------------------------------|-----------------|---------------|
| Commercial Account | | \$ 457,933.22 |
| Time Certificates of Deposit: | | |
| 4-5/8% Accounts | \$ 800,000.00 | |
| 4-3/4% Accounts | 465,000.00 | |
| 4-7/8% Accounts | 260,000.00 | |
| 5% Accounts | 359,000.00 | |
| 5-1/8% Accounts | 120,000.00 | |
| 5-1/4% Accounts | 1,035,000.00 | |
| Anselmo Fund | <u>5,000.00</u> | 3,044,000.00 |

Eureka Federal Savings:

| | | |
|-----------------------------|--------|------------|
| Time Certificate of Deposit | 5-3/4% | 100,000.00 |
|-----------------------------|--------|------------|

Home Savings and Loan:

| | | |
|-----------------------------|--------|------------|
| Time Certificate of Deposit | 5-3/4% | 100,000.00 |
|-----------------------------|--------|------------|

Sacramento Savings and Loan:

| | | |
|-----------------------------|--------|------------|
| Time Certificate of Deposit | 5-3/4% | 100,000.00 |
|-----------------------------|--------|------------|

Security Pacific National Bank:

| | | |
|-----------------------------|--------|------------|
| Time Certificate of Deposit | 4-5/8% | 250,000.00 |
|-----------------------------|--------|------------|

Vaca Valley Bank:

| | | |
|-------------------------------|------------------|--------------|
| Commercial Account | | (48,414.85) |
| Time Certificates of Deposit: | | |
| 4-1/2% Accounts | \$ 280,000.00 | |
| 4-3/4% Accounts | 170,000.00 | |
| 4-7/8% Accounts | 90,000.00 | |
| 5% Accounts | 487,000.00 | |
| 5-3/8% Accounts | 210,000.00 | |
| 6% Accounts | <u>20,000.00</u> | 1,257,000.00 |

Wells Fargo Bank:

| | | |
|-----------------------------|--------|-----------------------|
| Time Certificate of Deposit | 4-1/2% | <u>600,000.00</u> |
| Total Cash in Bank | | <u>\$5,860,518.37</u> |

See accompanying accountant's report.

1. The first part of the report
deals with the general situation
of the country and the
state of the economy.
It is a very interesting
and informative study
of the country and its
people.

2. The second part of the report
deals with the specific
aspects of the country's
economy. It is a very
detailed and thorough
study of the country's
economy and its
development.

3. The third part of the report
deals with the social
aspects of the country's
development. It is a very
detailed and thorough
study of the country's
social development and
its impact on the
economy.

4. The fourth part of the report
deals with the political
aspects of the country's
development. It is a very
detailed and thorough
study of the country's
political development and
its impact on the
economy.

5. The fifth part of the report
deals with the cultural
aspects of the country's
development. It is a very
detailed and thorough
study of the country's
cultural development and
its impact on the
economy.

2. Accounts receivable of \$3,571,511.04 consists of the following:

| | |
|--|-----------------------|
| F.A.U. Fees | \$ 436,000.00 |
| Transportation Fees | 148,914.68 |
| Recreation Charges | 725.25 |
| Revenue Sharing Allocation | 71,515.00 |
| Sewer and Water, billed and unbilled | 286,145.49 |
| Ambulance Charges | 10,388.10 |
| Business Licenses | 36.78 |
| Property Taxes | 71,268.96 |
| Reimbursement for Rural District Fire Protection Service | 17,889.63 |
| Fairmont Park Grant Receivable | 5,398.00 |
| Interest Earnings | 40,349.55 |
| Property Transfer Tax | 6,481.17 |
| CETA and WIN Reimbursement | 37,590.44 |
| Planning Assistance Grant | 2,682.23 |
| Court Fines | 5,283.50 |
| Senior Citizens Building Grant | 103,000.00 |
| Easterly Plant Expansion Grant | 2,263,600.00 |
| Miscellaneous Charges and Other | <u>64,242.26</u> |
| Total Accounts Receivable | <u>\$3,571,511.04</u> |

3. Central Services inventory is based on cost utilizing the first-in, first-out method.

4. The book value of the sewer utility plant is comprised of the following:

| | |
|--|-----------------------|
| Assets contributed by municipality acquired prior to July 1, 1966, at cost estimated by City Personnel | \$2,865,000.00 |
| Estimated accumulated depreciation at July 1, 1966 | <u>980,300.00</u> |
| Net value of contributed plant at July 1, 1966 | \$1,884,700.00 |
| Assets acquired subsequent to July 1, 1966, at cost | 2,251,904.67 |
| Allowance for depreciation from July 1, 1966, to June 30, 1977 | <u>505,384.18</u> |
| Net book value at June 30, 1977 | <u>\$3,631,220.49</u> |

Depreciation is computed on the straight-line method.

5. The book value of the water utility plant is composed of the following:

| | |
|---|-----------------------|
| Total cost of utility plant in service at June 30, 1977 | \$4,851,291.56 |
| Less: | |
| Allowance for depreciation | <u>1,342,339.97</u> |
| Net book value at June 30, 1977 | <u>\$3,508,951.59</u> |

6. Deferred charges:

Amortization of bond expense is being written off over the life of the bonds at a rate of \$2,441.91 per year.

See accompanying accountant's report.

1. The first part of the report is a general introduction to the subject of the study. It discusses the importance of the study and the objectives of the research. It also provides a brief overview of the methodology used in the study.

2. The second part of the report is a detailed description of the study area. It includes information about the location of the study area, the population of the study area, and the characteristics of the study area. It also discusses the data sources used in the study.

3. The third part of the report is a detailed description of the study results. It includes information about the findings of the study, the conclusions drawn from the findings, and the implications of the findings. It also discusses the limitations of the study and the need for further research.

4. The fourth part of the report is a conclusion and recommendations section. It summarizes the main findings of the study and provides recommendations for future research and policy. It also discusses the overall impact of the study and the need for further research.

7. Reserve for encumbrances and budgeted projects in the amount of \$3,667,823.40 at June 30, 1977 includes commitments in Sewer and Water Funds of \$2,963,101.85 and \$33,024.53 respectively which are not shown on the accompanying balance sheets since sewer and water operations are reported on the enterprise basis of accounting.

Details of major commitments are as follows:

| | | |
|---|--------------|-----------------------|
| Encumbrances outstanding at June 30, 1977 | | \$ 327,819.81 |
| Street Sealing | \$ 13,642.07 | |
| Traffic Signal, Merchant/Walnut | 22,540.19 | |
| Elmira Road Turn Lane | 9,285.12 | |
| Markham Avenue Roadway | 12,000.00 | |
| Alonzo Road Widening | 3,226.46 | |
| Engineering, Nut Tree Rd. Bridge | 9,120.30 | |
| Alley Improvement Program | 7,296.52 | |
| Alamo Drive Bridge | 57,892.05 | |
| Jepson Road Reconstruction | 131,305.15 | |
| Peabody/Jepson Signal | 56,809.50 | |
| Peabody/Mason Sidewalk | 20,759.85 | 343,877.21 |
| | | \$ 671,697.02 |
| Sewer and Water | | 2,996,126.38 |
| | | <u>\$3,667,823.40</u> |

8. Contributions by other agencies represents grants by the Federal Government and contributions by the State of California for installing major water and sewer lines - refer to separate reports.

See accompanying accountant's report.

GENERAL COMMENTS

The records of the City of Vacaville are maintained on an accrual basis of accounting. Budgetary accounting is being maintained for revenues and expenditures and, in conjunction therewith, encumbrances are reflected on the financial statements at the end of the year. Segregation into self-balancing funds is in effect and funds required by the State of California for Gas Tax Revenues are established. A brief description of the various General City funds follows:

GENERAL FUND:

The purpose of the General Fund is to account for all revenues, and the activities financed by them, which are not accounted for in some special fund.

The General Fund reflects the general operations of the City and may be used for any legal City purpose. The statutory tax limit for this fund is \$1.00 per \$100.00 assessed valuation. The tax rate for the year ended June 30, 1977 was \$1.00 per \$100.00 assessed value which is the same as the preceding year.

CENTRAL SERVICES FUND:

The Central Services Fund is a revolving fund established for accounting purposes to provide for control over inventories of materials and supplies and to account for the allocation of the cost of supplies and garage services utilized by the various departments. All costs in connection with the operation of central stores and central garage are accumulated in this fund and charged to the using departments based upon predetermined factors consistent with the use of these services.

SPECIAL REVENUE FUNDS:

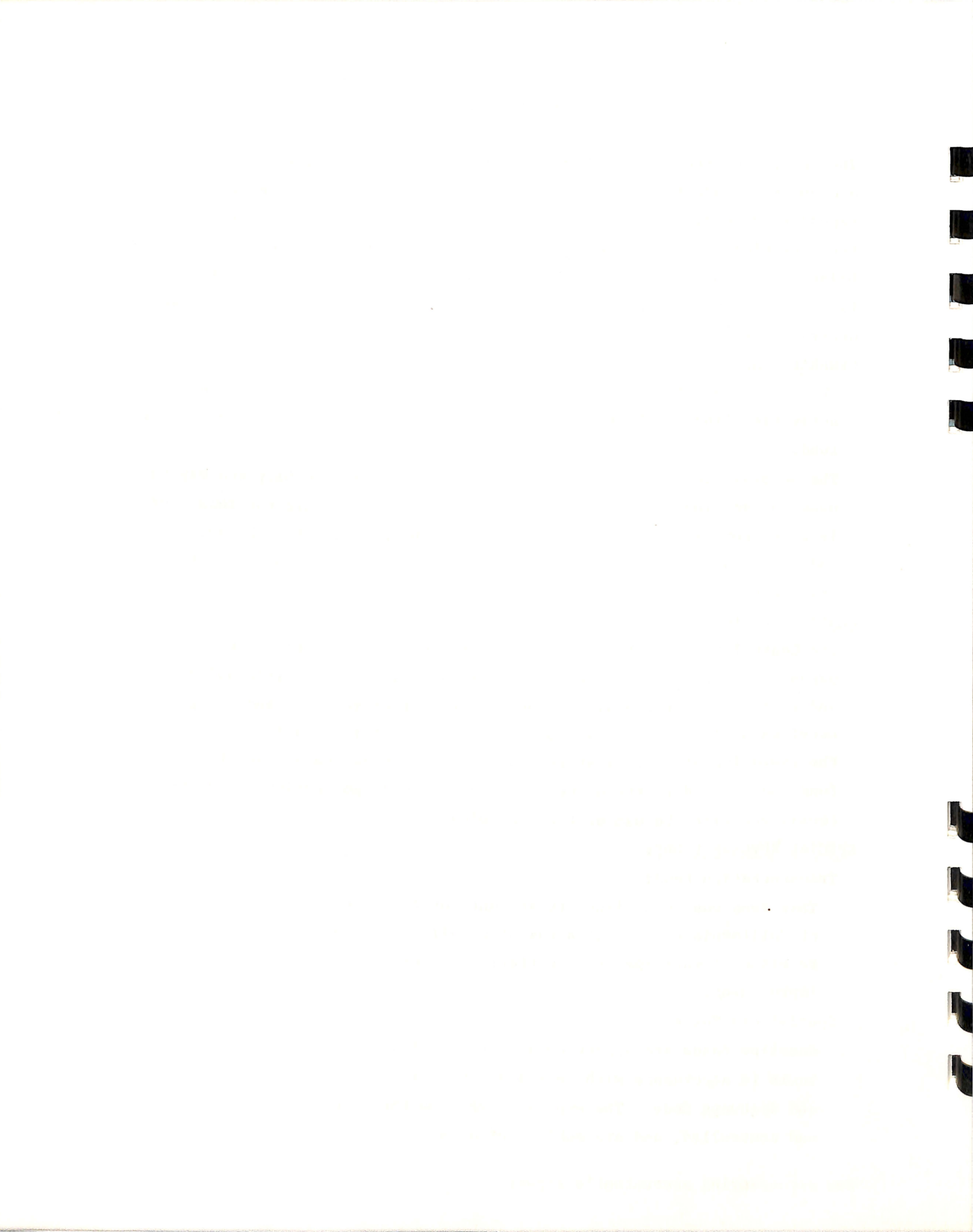
Transportation Fund:

This fund was established to account for funds received from the State of California on the sales tax of gasoline. Expenditures are restricted to either a municipal transportation system or select system street improvement.

Special Gas Tax Funds:

Gasoline taxes are apportioned to the cities by the State on a population basis in accordance with Sections 2106, 2107, 143.5 and 143.6 of the Streets and Highways Code. The expenditures from these funds are closely supervised and controlled, and are subject of a special report to the State Controller.

See accompanying accountant's report.



SPECIAL REVENUE FUNDS: (Continued)

Park and Recreation Fund:

This fund was established to account for a special tax levy and to account for operational and capital outlay expenditures of the parks and recreational facilities within the City. The tax rate for the year ended June 30, 1977, was \$.55 per \$100.00 of assessed valuation, which was the same as the preceding year.

Storm Drain Fund:

A special tax levy of \$.08 per \$100.00 assessed valuation for the 1976-77 fiscal year together with drainage fees charged to land developers, are placed into this fund and are restricted to the maintenance, operation and extension of the storm drainage system in the City.

Retirement Fund:

The purpose of this fund is to account for a special tax levy to cover the costs of any pension plan for City employees and workman's compensation insurance and health and medical benefits for municipal officers and employees. In fiscal year 1976-77, the tax rate was \$.20 per \$100.00 of assessed valuation.

Revenue Sharing Fund:

The purpose of the Revenue Sharing Fund is to account for those funds received from the Federal government under the State and Local Fiscal Assistance Act of 1972. The expenditures from this fund are restricted as to use and are the subject of special reports to the Department of the Treasury.

Neighborhood Park Beautification Fund:

This fund was established to account for monies collected from Park Dedication Fees. Transfers are made from this fund for various park and recreational activities.

Community Recreation Development Fund:

This fund was established to account for monies collected from Park Open Space Fees. Expenditures are for general park purposes which affect the overall community.

City Hall Complex Improvements Fund:

A new fund established with a transfer from the General Fund. Expenditures are for improvements required in the City Hall Complex due to increased services needed to accomodate the growing population.

See accompanying accountant's report.

SPECIAL REVENUE FUNDS: (Continued)

Capital Improvements Fee Fund:

This fund accounts for monies collected as part of building fees. The purpose of this fund is to aid in financing Capital Improvements which are required by an increasing population.

TRUST AND AGENCY FUNDS:

Garbage Bond Fund:

The sole function of this fund is to account for the \$5,000.00 cash performance bond posted by the City's garbage franchise holder. No revenues or expenditures of the City affect this fund.

School Impact Fees Fund:

This is a pass-through fund established to account for school expansion funds that become necessary with city growth. Fees are based on building permits.

Special Assessment Funds:

These funds are established to account for the proceeds and repayment of special bonds issued to provide financing for improvements to be paid for by assessments on benefiting properties.

BOND INTEREST AND REDEMPTION FUNDS:

1959 Sewer Bond Fund:

A special levy of \$.05 per \$100.00 assessed valuation for the fiscal year 1976-77 was assessed for payment of bond principal and interest on 1959 sewer bonds issued to provide funds for construction of the Easterly Sewage Treatment Plant. Proceeds of this levy are accounted for in this fund.

Equipment Replacement Fund:

This fund accounts for the annual depreciation charges assessed to the operating budgets. Each year equipment is replaced based upon a planned program with monies accumulated in this fund.

WATER AND SEWER FUNDS:

These funds were established to account for the proceeds from the sale of water and from sewer services and connection charges, and to account for the repayment of revenue bonds issued by the City. Detailed statements of revenue and expenditures of these funds are contained in separate reports.

See accompanying accountant's report.

STATE OF NEW YORK
 DEPARTMENT OF TAXATION
 TAX RETURN FOR THE YEAR 1964

| | Actual | Budget | Variance |
|----------------------|----------------|----------------|----------|
| Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Corporate Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Personal Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Gift Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Estate Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Transfer Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Other Taxes | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Total | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |

SUPPLEMENTARY SCHEDULES

Following are supplementary schedules prepared to provide overall comparison of revenues and expenditures to the budget without regard to fund designation.

| | | | |
|----------------------|----------------|----------------|--------|
| Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Corporate Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Personal Income Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Gift Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Estate Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Transfer Tax | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Other Taxes | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |
| Total | \$1,234,567.89 | \$1,234,567.89 | \$0.00 |

CITY OF VACAVILLE
STATEMENT OF REVENUES
ALL CITY FUNDS BY SOURCE
For the Year Ended June 30, 1977

| | Estimated | Actual | Actual Over (Under) Estimated | Percent of Estimate Received |
|---|----------------|----------------|-------------------------------------|------------------------------------|
| <u>Taxes:</u> | | | | |
| Property Taxes: | | | | |
| General Fund | \$ 735,460.00 | \$ 733,359.99 | \$ (2,100.01) | |
| Park & Recreation Fund | 404,500.00 | 403,290.78 | (1,209.22) | |
| Storm Drain Fund | 58,835.00 | 58,731.86 | (103.14) | |
| Retirement Fund | 147,100.00 | 146,700.82 | (399.18) | |
| 1959 Sewer Bond Fund | 36,775.00 | 37,310.56 | 535.56 | |
| Total Property Taxes | \$1,382,670.00 | \$1,379,394.01 | \$ (3,275.99) | 99.8% |
| <u>Other Taxes:</u> | | | | |
| Sales & Use Taxes | \$ 875,000.00 | \$ 909,897.98 | \$ 34,897.98 | |
| Business License Tax | 54,500.00 | 61,120.90 | 6,620.90 | |
| P.G.&E. Franchise Tax | 58,500.00 | 50,979.14 | (7,520.86) | |
| Transient Occupancy Tax | 30,000.00 | 30,855.37 | 855.37 | |
| Cable T.V. Franchise Tax | 31,425.00 | 29,696.96 | (1,728.04) | |
| Property Transfer Tax | 35,000.00 | 46,887.41 | 11,887.41 | |
| Garbage Franchise Tax | 180.00 | 180.00 | .00 | |
| Total Taxes | \$1,084,605.00 | \$1,129,617.76 | \$ 45,012.76 | 104.2% |
| <u>Licenses & Permits:</u> | | | | |
| Building Permits | \$ 79,100.00 | \$ 225,562.75 | \$ 146,462.75 | |
| Plumbing Permits | 26,600.00 | 47,190.00 | 20,590.00 | |
| Electrical Permits | 16,800.00 | 59,858.68 | 43,058.68 | |
| Sheet Metal Permits | 17,500.00 | 35,690.25 | 18,190.25 | |
| Bicycle Licenses | 200.00 | 1,891.00 | 1,691.00 | |
| Total Licenses & Permits | \$ 140,200.00 | \$ 370,192.68 | \$ 229,992.68 | 264.1% |
| <u>Fines, Forfeits & Penalties:</u> | | | | |
| Vehicle Code Fines | \$ 94,550.00 | \$ 148,058.15 | \$ 53,508.15 | |
| Other Court Fines | 3,650.00 | 7,099.18 | 3,449.18 | |
| Other Penalties | 1,800.00 | 2,835.32 | 1,035.32 | |
| Total Fines, Forfeits & Penalties | \$ 100,000.00 | \$ 157,992.65 | \$ 57,992.65 | 158.0% |
| <u>Use of Money & Property:</u> | | | | |
| Investment Earnings | \$ 86,000.00 | \$ 147,545.25 | \$ 61,545.25 | |
| Rents & Concessions | 450.00 | 450.00 | .00 | |
| Total Use of Money & Property | \$ 86,450.00 | \$ 147,995.25 | \$ 61,545.25 | 171.2% |



CITY OF VACAVILLE
STATEMENT OF REVENUES
ALL CITY FUNDS BY SOURCE
For the Year Ended June 30, 1977

| | Estimated | Actual | Actual Over (Under) Estimated | Percent of Estimate Received |
|---------------------------------------|----------------|----------------|-------------------------------------|------------------------------------|
| <u>Revenues from Other Agencies:</u> | | | | |
| Revenue Sharing | \$ 287,900.00 | \$ 286,954.00 | \$ (946.00) | |
| Gasoline Tax Allocations | 252,000.00 | 262,828.95 | 10,828.95 | |
| Motor Vehicle in Lieu | 330,000.00 | 343,431.00 | 13,431.00 | |
| Grants - Various | 256,100.00 | 435,094.83 | 178,994.83 | |
| Cigarette Taxes | 105,000.00 | 96,588.78 | (9,411.22) | |
| Transportation Allocations | 283,154.00 | 283,154.00 | .00 | |
| Homeowner's & Business | | | | |
| Inventory Relief | 227,995.00 | 228,777.45 | 782.45 | |
| Trailer Coach Tax | 23,000.00 | 28,565.91 | 5,565.91 | |
| Alcoholic Beverage Licenses | 10,000.00 | 10,077.75 | 77.75 | |
| Off-Highway Licenses | 4,000.00 | 4,047.95 | 47.95 | |
| Total Revenues from Other Agencies | \$1,779,149.00 | \$1,979,520.62 | \$ 200,371.62 | 111.3% |
| <u>Charges for Current Services:</u> | | | | |
| Park Dedication Fees | \$ 120,000.00 | \$ 440,120.00 | \$ 320,120.00 | |
| Inspection & Engineering Fees | 25,000.00 | 136,662.19 | 111,662.19 | |
| Open Space Fees | 40,000.00 | 108,530.00 | 68,530.00 | |
| Drainage Fees | 10,000.00 | 53,963.59 | 43,963.59 | |
| Recreation Fees | 75,000.00 | 86,245.62 | 11,245.62 | |
| Ambulance Service | 25,000.00 | 24,751.81 | (248.19) | |
| Plan Checking Fees | 22,100.00 | 35,215.05 | 13,115.05 | |
| Zoning & Subdivision Fees | 7,100.00 | 12,173.40 | 5,073.40 | |
| Special Police Service | 7,100.00 | 4,939.12 | (2,160.88) | |
| Sale of Maps & Publications | 2,500.00 | 1,807.65 | (692.35) | |
| Special Fire Services | 1,200.00 | 701.00 | (499.00) | |
| Capital Improvements Fees | .00 | 83,820.00 | 83,820.00 | |
| Total Charges for Current Services | \$ 335,000.00 | \$ 988,929.43 | \$ 653,929.43 | 295.2% |
| <u>Other Income:</u> | | | | |
| Charges in Lieu - Sewer & Water | \$ 58,000.00 | \$ 58,000.00 | \$.00 | |
| Reimbursed Charges | .00 | 17,537.66 | 17,537.66 | |
| Other Income | 10,000.00 | 18,669.92 | 8,669.92 | |
| Total Other Income | \$ 68,000.00 | \$ 94,207.58 | \$ 26,207.58 | 138.5% |

CITY OF VACAVILLE
STATEMENT OF REVENUES
ALL CITY FUNDS BY SOURCE
For the Year Ended June 30, 1977

| | Estimated | Actual | Actual Over (Under) Estimated | Percent of Estimate Received |
|--|----------------|-----------------|-------------------------------------|------------------------------------|
| <u>Sewer Revenues (See Separate Report):</u> | | | | |
| Sewer Service Charges | \$ 670,000.00 | \$ 731,399.14 | \$ 61,399.14 | |
| Grants | 2,250,000.00 | 2,319,496.21 | 69,496.21 | |
| Sewer Connection Charges | 250,000.00 | 719,115.69 | 469,115.69 | |
| Investment Earnings | .00 | 5,421.39 | 5,421.39 | |
| Other Income | 10,000.00 | 98.88 | (9,901.12) | |
| Septic Charges | .00 | 108.00 | 108.00 | |
| Total Sewer Revenues | \$3,180,000.00 | \$3,775,639.31 | \$ 595,639.31 | 118.7% |
| <u>Water Revenues (See Separate Report):</u> | | | | |
| Residential & Business | \$ 815,000.00 | \$ 812,042.89 | \$ (2,957.11) | |
| Water Connection & Installation Charges | 250,000.00 | 704,835.73 | 454,835.73 | |
| Contractual | 68,000.00 | 64,628.77 | (3,371.23) | |
| Investment Earnings | 25,000.00 | 55,502.56 | 30,502.56 | |
| Fire Protection Services | 15,000.00 | 13,157.50 | (1,842.50) | |
| Outside City Services | 2,700.00 | 3,256.60 | 556.60 | |
| Service Charges | .00 | 470.40 | 470.40 | |
| Other Income | 3,000.00 | 944.79 | (2,055.21) | |
| Grants | .00 | 14,270.38 | 14,270.38 | |
| Total Water Revenues | \$1,178,700.00 | \$ 1,669,109.62 | \$ 490,409.62 | 141.7% |
| Total Revenues | \$9,334,774.00 | \$11,692,598.91 | \$2,357,824.91 | 125.3% |

See accompanying accountant's report.

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|--------------------------|-------------------|------------------------------|-------------------|---------------|--|---------------|---------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| General Government: | | | | | | | | | |
| City Council | | | | | | | | | |
| Maintenance & Operations | \$ 32,342.00 | -0- | \$ 32,342.00 | \$ 31,977.29 | -0- | \$ 31,977.29 | \$ 364.71 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 32,342.00 | -0- | \$ 32,342.00 | \$ 31,977.29 | -0- | \$ 31,977.29 | \$ 364.71 | | 98.9% |
| City Manager | | | | | | | | | |
| Maintenance & Operations | \$ 137,405.00 | -0- | \$ 137,405.00 | \$ 144,716.89 | -0- | \$ 144,716.89 | \$ (7,311.89) | | |
| Capital Outlay | -0- | -0- | -0- | 208.80 | 330.73 | 539.53 | (539.53) | | |
| Total | \$ 137,405.00 | -0- | \$ 137,405.00 | \$ 144,925.69 | \$ 330.73 | \$ 145,256.42 | \$ (7,851.42) | | 105.7% |
| City Clerk | | | | | | | | | |
| Maintenance & Operations | \$ 16,709.00 | -0- | \$ 16,709.00 | \$ 12,724.20 | \$ 5,000.00 | \$ 17,724.20 | \$ (1,015.20) | | |
| Capital Outlay | 400.00 | -0- | 400.00 | 271.56 | -0- | 271.56 | 128.44 | | |
| Total | \$ 17,109.00 | -0- | \$ 17,109.00 | \$ 12,995.76 | \$ 5,000.00 | \$ 17,995.76 | \$ (886.76) | | 105.2% |
| Finance | | | | | | | | | |
| Maintenance & Operations | \$ 105,026.00 | \$ 878.56 | \$ 105,904.56 | \$ 99,193.75 | \$ 1,278.40 | \$ 100,472.15 | \$ 5,432.41 | | |
| Capital Outlay | 90,642.00 | 1,000.00 | 91,642.00 | 91,064.82 | 6,554.80 | 97,619.62 | (5,977.62) | | |
| Total | \$ 195,668.00 | \$ 1,878.56 | \$ 197,546.56 | \$ 190,258.57 | \$ 7,833.20 | \$ 198,091.77 | \$ (545.21) | | 100.3% |
| City Treasurer | | | | | | | | | |
| Maintenance & Operations | \$ 1,265.00 | -0- | \$ 1,265.00 | \$ 1,259.57 | -0- | \$ 1,259.57 | 5.43 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 1,265.00 | -0- | \$ 1,265.00 | \$ 1,259.57 | -0- | \$ 1,259.57 | 5.43 | | 99.6% |
| City Attorney | | | | | | | | | |
| Maintenance & Operations | \$ 16,669.00 | -0- | \$ 16,669.00 | \$ 19,170.19 | -0- | \$ 19,170.19 | \$ (2,501.19) | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 16,669.00 | -0- | \$ 16,669.00 | \$ 19,170.19 | -0- | \$ 19,170.19 | \$ (2,501.19) | | 115.0% |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|-----------------------------|-------------------|------------------------------|-------------------|----------------|--|----------------|---------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| General Government: | | | | | | | | | |
| Planning | | | | | | | | | |
| Maintenance & Operations | \$ 145,514.00 | \$ 123.00 | \$ 145,637.00 | \$ 145,849.14 | \$ 3,846.49 | \$ 149,695.63 | \$ (4,058.63) | | |
| Capital Outlay | 650.00 | -0- | 650.00 | 652.47 | -0- | 652.47 | (2.47) | | |
| Total | \$ 146,164.00 | \$ 123.00 | \$ 146,287.00 | \$ 146,501.61 | \$ 3,846.49 | \$ 150,348.10 | \$ (4,061.10) | | 102.8% |
| Public Buildings & Grounds | | | | | | | | | |
| Maintenance & Operations | \$ 110,209.00 | \$ 116.60 | \$ 110,325.60 | \$ 115,787.48 | -0- | \$ 115,787.48 | \$ (5,461.88) | | |
| Capital Outlay | 1,345.00 | -0- | 1,345.00 | -0- | \$ 1,011.89 | \$ 1,011.89 | 333.11 | | |
| Total | \$ 111,554.00 | \$ 116.60 | \$ 111,670.60 | \$ 115,787.48 | \$ 1,011.89 | \$ 116,799.37 | \$ (5,128.77) | | 104.6% |
| Non-Departmental | | | | | | | | | |
| Maintenance & Operations | \$ 130,663.00 | \$ 15,000.00 | \$ 145,663.00 | \$ 88,094.24 | \$ 7,500.00 | \$ 95,594.24 | \$ 50,068.76 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 130,663.00 | \$ 15,000.00 | \$ 145,663.00 | \$ 88,094.24 | \$ 7,500.00 | \$ 95,594.24 | \$ 50,068.76 | | 65.6% |
| Total General Government | \$ 788,839.00 | \$ 17,118.16 | \$ 805,957.16 | \$ 750,970.40 | \$ 25,522.31 | \$ 776,492.71 | \$ 29,464.45 | | 96.3% |
| Public Safety | | | | | | | | | |
| Police | | | | | | | | | |
| Maintenance & Operations | \$1,336,285.00 | \$ 5,747.42 | \$1,342,032.42 | \$1,301,061.45 | \$ 3,432.08 | \$1,304,493.53 | \$ 37,538.89 | | |
| Capital Outlay | 16,318.00 | 795.00 | 17,113.00 | 19,433.86 | -0- | 19,433.86 | (2,320.86) | | |
| Total | \$1,352,603.00 | \$ 6,542.42 | \$1,359,145.42 | \$1,320,495.31 | \$ 3,432.08 | \$1,323,927.39 | \$ 35,218.03 | | 97.4% |
| Police Youth Diversion Unit | | | | | | | | | |
| Maintenance & Operations | \$ 45,044.00 | -0- | \$ 45,044.00 | \$ 40,130.52 | \$ 620.82 | \$ 40,751.34 | \$ 4,292.66 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 45,044.00 | -0- | \$ 45,044.00 | \$ 40,130.52 | \$ 620.82 | \$ 40,751.34 | \$ 4,292.66 | | 90.5% |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|------------------------------|-------------------|------------------------------|-------------------|----------------|--|----------------|---------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| Public Safety: | | | | | | | | | |
| Fire | | | | | | | | | |
| Maintenance & Operations | \$ 810,804.00 | \$ 10,951.26 | \$ 821,755.26 | \$ 808,016.44 | \$ 294.15 | \$ 808,310.59 | \$ 13,444.67 | | |
| Capital Outlay | 22,713.00 | 4,368.00 | 27,081.00 | 19,030.67 | 8,801.00 | 27,831.67 | (750.67) | | |
| Total | \$ 833,517.00 | \$ 15,319.26 | \$ 848,836.26 | \$ 827,047.11 | \$ 9,095.15 | \$ 836,142.26 | \$ 12,694.00 | | 98.5% |
| Ambulance | | | | | | | | | |
| Maintenance & Operations | \$ 101,102.00 | -0- | \$ 101,102.00 | \$ 106,010.70 | -0- | \$ 106,010.70 | \$ (4,908.70) | | |
| Capital Outlay | 38,780.00 | -0- | 38,780.00 | 2,078.57 | 36,500.00 | 38,578.57 | 201.43 | | |
| Total | \$ 139,882.00 | -0- | \$ 139,882.00 | \$ 108,089.27 | \$ 36,500.00 | \$ 144,589.27 | \$ (4,707.27) | | 103.4% |
| Civil Defense | | | | | | | | | |
| Maintenance & Operations | \$ 1,425.00 | -0- | \$ 1,425.00 | \$ 595.58 | -0- | \$ 595.58 | \$ 829.42 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 1,425.00 | -0- | \$ 1,425.00 | \$ 595.58 | -0- | \$ 595.58 | \$ 829.42 | | 41.8% |
| Building Regulations | | | | | | | | | |
| Maintenance & Operations | \$ 152,427.00 | \$ 300.83 | \$ 152,727.83 | \$ 151,341.08 | -0- | \$ 151,341.08 | \$ 1,386.75 | | |
| Capital Outlay | 12,690.00 | -0- | 12,690.00 | 8,058.65 | 3,967.30 | 12,025.95 | 664.05 | | |
| Total | \$ 165,117.00 | \$ 300.83 | \$ 165,417.83 | \$ 159,399.73 | \$ 3,967.30 | \$ 163,367.03 | \$ 2,050.80 | | 98.8% |
| Total Public Safety | \$2,537,588.00 | \$ 22,162.51 | \$2,559,750.51 | \$2,455,757.52 | \$ 53,615.35 | \$2,509,372.87 | \$ 50,377.64 | | 98.0% |
| Public Works: | | | | | | | | | |
| Engineering & Administration | | | | | | | | | |
| Maintenance & Operations | \$ 276,485.00 | \$ 103.10 | \$ 276,588.10 | \$ 271,999.67 | \$ 252.37 | \$ 272,252.04 | \$ 4,336.06 | | |
| Capital Outlay | 1,425.00 | 175.00 | 1,600.00 | 1,303.55 | 600.00 | 1,903.55 | (303.55) | | |
| Total | \$ 277,910.00 | \$ 278.10 | \$ 278,188.10 | \$ 273,303.22 | \$ 852.37 | \$ 274,155.59 | \$ 4,032.51 | | 98.6% |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|--------------------------|-------------------|------------------------------|-------------------|---------------|--|---------------|---------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| Public Works: | | | | | | | | | |
| Street Maintenance | | | | | | | | | |
| Maintenance & Operations | \$ 486,077.00 | -0- | \$ 486,077.00 | \$ 485,087.55 | \$ 182.35 | \$ 485,269.90 | \$ 807.10 | | |
| Capital Outlay | 2,100.00 | 258.64 | 2,358.64 | 2,925.95 | -0- | 2,925.95 | (567.31) | | |
| Total | \$ 488,177.00 | \$ 258.64 | \$ 488,435.64 | \$ 488,013.50 | \$ 182.35 | \$ 488,195.85 | \$ 239.79 | 100.0% | |
| Street Cleaning | | | | | | | | | |
| Maintenance & Operations | \$ 35,969.00 | -0- | \$ 35,969.00 | \$ 36,625.88 | -0- | \$ 36,625.88 | \$ (656.88) | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 35,969.00 | -0- | \$ 35,969.00 | \$ 36,625.88 | -0- | \$ 36,625.88 | \$ (656.88) | 101.8% | |
| Traffic Safety | | | | | | | | | |
| Maintenance & Operations | \$ 96,131.00 | -0- | \$ 96,131.00 | \$ 81,803.70 | \$ 675.00 | \$ 82,478.70 | \$ 13,652.30 | | |
| Capital Outlay | 225.00 | -0- | 225.00 | -0- | -0- | -0- | 225.00 | | |
| Total | \$ 96,356.00 | -0- | \$ 96,356.00 | \$ 81,803.70 | \$ 675.00 | \$ 82,478.70 | \$ 13,652.30 | 85.6% | |
| Storm Drainage | | | | | | | | | |
| Maintenance & Operations | \$ 28,581.00 | \$ 667.54 | \$ 29,248.54 | \$ 37,118.20 | -0- | \$ 37,118.20 | \$ (7,869.66) | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 28,581.00 | \$ 667.54 | \$ 29,248.54 | \$ 37,118.20 | -0- | \$ 37,118.20 | \$ (7,869.66) | 78.8% | |
| Total Public Works | \$ 926,993.00 | \$ 1,204.28 | \$ 928,197.28 | \$ 916,864.50 | \$ 1,709.72 | \$ 918,574.22 | \$ 9,623.06 | 99.0% | |
| Parks & Recreation: | | | | | | | | | |
| Recreation | | | | | | | | | |
| Maintenance & Operations | \$ 402,758.00 | \$ 281.17 | \$ 403,039.17 | \$ 405,023.81 | \$ 5,255.78 | \$ 410,279.59 | \$ (7,240.42) | | |
| Capital Outlay | 8,200.00 | -0- | 8,200.00 | 7,849.09 | 775.00 | 8,624.09 | (424.09) | | |
| Total | \$ 410,958.00 | \$ 281.17 | \$ 411,239.17 | \$ 412,872.90 | \$ 6,030.78 | \$ 418,903.68 | \$ (7,664.51) | 101.9% | |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|------------------------------|-------------------|------------------------------|-------------------|----------------|--|----------------|----------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| Parks & Recreation: | | | | | | | | | |
| Parks | | | | | | | | | |
| Maintenance & Operations | \$ 196,732.00 | \$ 340.00 | \$ 197,072.00 | \$ 205,934.99 | \$ 529.30 | \$ 206,464.29 | \$ (9,392.29) | | |
| Capital Outlay | 4,540.00 | -0- | 4,540.00 | 5,356.31 | -0- | 5,356.31 | (816.31) | | |
| Total | \$ 201,272.00 | \$ 340.00 | \$ 201,612.00 | \$ 211,291.30 | \$ 529.30 | \$ 211,820.60 | \$ (10,208.60) | | 105.1% |
| Total Parks & Recreation | \$ 612,230.00 | \$ 621.17 | \$ 612,851.17 | \$ 624,164.20 | \$ 6,560.08 | \$ 630,724.28 | \$ (17,873.11) | | 102.9% |
| Central Services: | | | | | | | | | |
| Central Stores | | | | | | | | | |
| Maintenance & Operations | \$ (1,130.00) | -0- | \$ (1,130.00) | \$ (1,741.49) | -0- | \$ (1,741.49) | \$ 611.49 | | |
| Capital Outlay | 1,130.00 | -0- | 1,130.00 | 1,741.49 | -0- | 1,741.49 | (611.49) | | |
| Total | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Central Garage | | | | | | | | | |
| Maintenance & Operations | \$ (1,960.00) | -0- | \$ (1,960.00) | \$ (1,967.08) | -0- | \$ (1,967.08) | \$ 7.08 | | |
| Capital Outlay | 1,960.00 | -0- | 1,960.00 | 1,967.08 | -0- | 1,967.08 | (7.08) | | |
| Total | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Central Office | | | | | | | | | |
| Maintenance & Operations | \$ (11,225.00) | -0- | \$ (11,225.00) | \$ (11,825.36) | -0- | \$ (11,825.36) | \$ 600.36 | | |
| Capital Outlay | 11,225.00 | -0- | 11,225.00 | 11,825.36 | -0- | 11,825.36 | (600.36) | | |
| Total | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total Central Services | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Debt Service - General City: | | | | | | | | | |
| Debt Service - Sewer | | | | | | | | | |
| General Obligation Bonds | \$ 62,856.00 | -0- | \$ 62,856.00 | \$ 62,856.25 | -0- | \$ 62,856.25 | \$ (.25) | | 100.0% |
| Total General City | \$4,928,506.00 | \$ 41,106.12 | \$4,969,612.12 | \$4,810,612.87 | \$ 87,407.46 | \$4,898,020.33 | \$ 71,591.79 | | 98.6% |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered. |
|---------------------------------------|-------------------|------------------------------|-------------------|---------------|--|---------------|-------------------------|---|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | |
| Sewer Division (See separate report): | | | | | | | | |
| Easterly Sewage Treatment Plant | | | | | | | | |
| Maintenance & Operations | \$ 288,753.00 | -0- | \$ 288,753.00 | \$ 314,858.41 | -0- | \$ 314,858.41 | \$ (26,105.41) | |
| Capital Outlay | 13,660.00 | -0- | 13,660.00 | 6,182.80 | -0- | 6,182.80 | 7,477.20 | |
| Total | \$ 302,413.00 | -0- | \$ 302,413.00 | \$ 321,041.21 | -0- | \$ 321,041.21 | \$ (18,628.21) | 106.2% |
| Industrial Sewage Treatment Plant | | | | | | | | |
| Maintenance & Operations | \$ 57,879.00 | -0- | \$ 57,879.00 | \$ 51,284.74 | -0- | \$ 51,284.74 | \$ 6,594.26 | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | |
| Total | \$ 57,879.00 | -0- | \$ 57,879.00 | \$ 51,284.74 | -0- | \$ 51,284.74 | \$ 6,594.26 | 88.6% |
| Sewer System | | | | | | | | |
| Maintenance & Operations | \$ 86,116.00 | -0- | \$ 86,116.00 | \$ 89,016.79 | -0- | \$ 89,016.79 | \$ (2,900.79) | |
| Capital Outlay | 2,000.00 | -0- | 2,000.00 | 1,763.26 | -0- | 1,763.26 | 236.74 | |
| Total | \$ 88,116.00 | -0- | \$ 88,116.00 | \$ 90,780.05 | -0- | \$ 90,780.05 | \$ (2,664.05) | 103.0% |
| Sewer System Administration | | | | | | | | |
| Maintenance & Operations | \$ 125,250.00 | -0- | \$ 125,250.00 | \$ 116,015.06 | -0- | \$ 116,015.06 | \$ 9,234.94 | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | |
| Total | \$ 125,250.00 | -0- | \$ 125,250.00 | \$ 116,015.06 | -0- | \$ 116,015.06 | \$ 9,234.94 | 92.6% |
| Debt Service - Sewer Division | | | | | | | | |
| Sewer Revenue Bonds | \$ 63,375.00 | -0- | \$ 63,375.00 | \$ 78,264.56 | -0- | \$ 78,264.56 | \$ (14,889.56) | 123.5% |
| Total Sewer Division | \$ 637,033.00 | -0- | \$ 637,033.00 | \$ 657,385.62 | -0- | \$ 657,385.62 | \$ (20,352.62) | 103.2% |

CITY OF VACAVILLE
ALL FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH BUDGETED APPROPRIATIONS
For the Year Ended June 30, 1977

| (Continued) | Appropriations | | | Expenditures | Encumbrances & Budgeted Projects | | Total | Balance Unencumbered | Percent of Authorization Expended or Encumbered |
|--|-------------------|------------------------------|-------------------|----------------|--|-----------------|---------------|-------------------------|--|
| | 1976-77 Budget | Prior Years' Encumbrances | Adjusted Total | | | | | | |
| Water Division (See separate report): | | | | | | | | | |
| Pumping & Source of Supply | | | | | | | | | |
| Maintenance & Operations | \$ 294,082.00 | -0- | \$ 294,082.00 | \$ 290,631.46 | -0- | \$ 290,631.46 | \$ 3,450.54 | | |
| Capital Outlay | 6,350.00 | -0- | 6,350.00 | 7,098.00 | -0- | 7,098.00 | (748.00) | | |
| Total | \$ 300,432.00 | -0- | \$ 300,432.00 | \$ 297,729.46 | -0- | \$ 297,729.46 | \$ 2,702.54 | 99.1% | |
| Transmission & Distribution | | | | | | | | | |
| Maintenance & Operations | \$ 235,967.00 | -0- | \$ 235,967.00 | \$ 224,779.49 | -0- | \$ 224,779.49 | \$ 11,187.51 | | |
| Capital Outlay | 57,200.00 | -0- | 57,200.00 | 65,571.06 | -0- | 65,571.06 | (8,371.06) | | |
| Total | \$ 293,167.00 | -0- | \$ 293,167.00 | \$ 290,350.55 | -0- | \$ 290,350.55 | \$ 2,816.45 | 99.0% | |
| Water System Administration | | | | | | | | | |
| Maintenance & Operations | \$ 175,251.00 | -0- | \$ 175,251.00 | \$ 165,419.50 | -0- | \$ 165,419.50 | \$ 9,831.50 | | |
| Capital Outlay | -0- | -0- | -0- | -0- | -0- | -0- | -0- | | |
| Total | \$ 175,251.00 | -0- | \$ 175,251.00 | \$ 165,419.50 | -0- | \$ 165,419.50 | \$ 9,831.50 | 94.4% | |
| Debt Service - Water Division | | | | | | | | | |
| Water Revenue Bonds | \$ 133,085.00 | -0- | \$ 133,085.00 | \$ 104,234.54 | -0- | \$ 104,234.54 | \$ 28,850.46 | 77.8% | |
| Total Water Division | \$ 901,935.00 | -0- | \$ 901,935.00 | \$ 857,734.05 | -0- | \$ 857,734.05 | \$ 44,892.20 | 95.0% | |
| Capital Improvements (Including Sewer & Water) | \$3,787,496.00 | \$1,064,937.44 | \$4,852,433.44 | \$1,254,166.44 | \$3,577,839.08 | \$4,832,005.52 | \$ 20,427.92 | 99.6% | |
| Total City | \$10,254,970.00 | \$1,106,043.56 | \$11,361,013.56 | \$7,578,257.73 | \$3,665,246.54 | \$11,243,504.27 | \$ 117,509.29 | 99.0% | |
| Summary of Expenditures & Encumbrances - All Funds: | | | | | | | | | |
| Maintenance & Operations | \$ 5,914,605.00 | \$ 34,509.48 | \$ 5,949,114.48 | \$5,825,962.84 | \$ 28,866.74 | \$ 5,854,860.58 | \$ 94,253.90 | 98.4% | |
| Debt Service | 259,316.00 | -0- | 259,316.00 | 245,355.35 | -0- | 245,355.35 | 13,960.65 | 94.0 | |
| Capital Outlay & Improvements | 4,081,049.00 | 1,071,534.08 | \$ 5,152,583.08 | \$1,508,580.79 | \$3,636,379.80 | \$ 5,144,929.59 | \$ 7,653.49 | 99.9% | |
| Total | \$10,254,970.00 | \$1,106,043.56 | \$11,361,013.56 | \$7,579,898.98 | \$3,665,246.54 | \$11,245,145.52 | \$ 115,868.04 | 99.0% | |

See accompanying accountant's report.

SCHEDULE OF INSURANCE IN FORCE
(TOTAL CITY)
June 30, 1977

| Type of Coverage/ Name of Company | Details of Coverage | Co-Insurance | Liability Limits | Annual Premiums |
|--|---|--------------|--|--------------------|
| Multi-Peril Policy - Travelers Insurance Co. Policy #650-155E899-6-COF Policy Period: 7/1/76-77 | Comprehensive Automobile Liability | None | \$500,000/1,000,000 Bodily Injury \$100,000 Property Damage | \$22,072.00 |
| | General Liability | None | \$500,000 - CSL Bodily Injury and Property Damage | \$80,098.00 |
| | Fire, extended coverage, and vandalism-blanket on buildings and equipment | 90% | \$5,321,685.00 | \$ 7,622.00 |
| | Mobile equipment floater | None | Actual Cash Value | \$ 1,552.00 |
| | Comprehensive Crime | | | |
| | Loss inside premises | None | \$8,000.00 | |
| | Loss outside premises | | \$4,000.00 | \$ 537.00 |
| | Employees' faithful performance blanket bond | None | \$10,000.00 | \$ 578.00 |
| | Boiler and machinery | None | | \$ 2,067.00 |
| Personal Injury Policy Foremost Insurance Company Policy #GLA-672-7201872 Policy Period: 7/1/76-9/22/76 and Reserve Insurance Company Policy #XGA010765 Policy Period: 9/22/76-7/1/77 | Personal Injury Liability | None | \$300,000.00 | \$13,236.00 |
| Umbrella Policy National Union Fire Insurance Co. Policy #BE1138494 Policy Period: 7/1/76-9/23/76 and Stonewall Insurance Company Policy #34000269 Policy Period: 9/23/76-7/1/77 | Excess Automobile and General Liability | None | \$5,000,000.00 | \$58,530.96 |

CITY OF VACAVILLE
SURETY BONDS ON PRINCIPAL OFFICIALS
June 30, 1977

| <u>Name and Title of Official</u> | <u>Amount of Bond</u> |
|--|-----------------------|
| Walter V. Graham City Manager | \$25,000.00 |
| Robert E. Eaton Director of Finance | 25,000.00 |
| Donald Law City Treasurer (Elected) | 10,000.00 |
| Corinne L. Grannen City Clerk (Elected) | 5,000.00 |
| All Other Employees Blanket Bond | 10,000.00 |

See accompanying accountant's report.

CITY OF VACAVILLE
FIVE-YEAR HISTORICAL DATA
June 30, 1977

| | Fiscal Year Ended | | | | |
|---|-------------------|---------------|---------------|---------------|---------------|
| | June 30, 1973 | June 30, 1974 | June 30, 1975 | June 30, 1976 | June 30, 1977 |
| Assessed Valuation: | | | | | |
| Local Secured | \$ 38,770,906 | \$ 45,633,814 | \$ 51,960,404 | \$ 68,766,699 | \$ 77,875,133 |
| Public Utilities | 2,270,800 | 2,495,840 | 2,736,230 | 3,140,800 | 4,002,890 |
| Total Secured | \$ 41,041,706 | \$ 48,129,654 | \$ 54,696,634 | \$ 71,907,469 | \$ 81,878,023 |
| Unsecured Personal Property | 1,866,016 | 2,280,555 | 2,722,964 | 3,461,730 | 3,796,418 |
| Total Gross Assessed Valuation | \$ 42,907,722 | \$ 50,410,209 | \$ 57,419,598 | \$ 75,369,199 | \$ 85,674,441 |
| City Tax Rate: | | | | | |
| General Fund | \$ 1.00 | \$ 1.00 | \$ 1.00 | \$ 1.00 | \$ 1.00 |
| Retirement Fund | .20 | .20 | .20 | .20 | .20 |
| Park & Recreation Fund | .55 | .55 | .55 | .55 | .55 |
| Storm Drainage Fund | .08 | .08 | .08 | .08 | .08 |
| 1959 Sewer Bond Fund | .15 | .15 | .15 | .07 | .05 |
| Total Tax Rate | \$ 1.98 | \$ 1.98 | \$ 1.98 | \$ 1.90 | \$ 1.88 |
| Population | 24,500 | 26,950 | 27,850 | 30,000 | 33,000 |
| Building Permit Valuation | \$ 11,114,313 | \$ 19,451,945 | \$ 29,833,295 | \$ 28,413,641 | \$ 48,556,290 |
| Incorporated Area (Square Miles) | 15.98 | 16.11 | 16.67 | 16.68 | 18.69 |
| Water Consumption (Billions of Gallons) | 1.541 | 1.602 | 1.757 | 2.036 | 2.151 |
| Bonded Indebtedness: | | | | | |
| General Obligation Bonds | \$ 745,000 | \$ 715,000 | \$ 685,000 | \$ 650,000 | \$ 615,000 |
| Revenue Bonds | 2,805,000 | 2,740,000 | 2,660,000 | 2,570,000 | 2,485,000 |
| Assessment District Bonds | 1,577,026 | 1,986,983 | 1,894,214 | 1,786,508 | 1,664,508 |
| Total Bonds Outstanding | \$ 5,127,026 | \$ 5,441,983 | \$ 5,239,214 | \$ 5,006,508 | \$ 4,764,508 |
| Unbonded Capacity - | | | | | |
| General Obligation Bonds | \$ 5,691,158 | \$ 6,463,498 | \$ 7,897,940 | \$ 10,620,380 | \$ 12,201,166 |

See accompanying accountant's report.

